



**DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
TWO YEARS ENDED JUNE 30, 2000**

**From The Office Of State Auditor
Claire McCaskill**

**Report No. 2001-39
May 15, 2001
www.auditor.state.mo.us**

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

May 2001

www.auditor.state.mo.us

The following areas of concern were discovered as a result of a review conducted by our office of the Department of Revenue, Division of Taxation and Collection, Sales and Use Tax Refunds.

Missouri state law authorizes the Department of Revenue (DOR), Division of Taxation, to issue sales and use tax refunds due to an overpaid return, or an audited return. Our audit report, Review of Department of Revenue, Division of Taxation and Collection, Sales and Use Tax Refunds (report no. 2000-36) found that during fiscal year ended June 30, 1999, the department disbursed sales and use tax refunds, including interest, of more than \$47 million. This report noted that since fiscal year 1990, refund amounts increased more than 400%.

During that review we noted 128 sales and use tax refunds totaling approximately \$20,855,000 for which there was no indication in the files that the vendor was going to return the sales tax or the interest to the original customer. We contacted six contiguous states regarding their policies related to returning refunds to the original customer. Each of these states have regulations, state laws, or policies which provide that refunds must be returned to the original customer. Additionally, we reviewed tax refund files that did indicate the refund would be returned to the original customer; however, there was no documentation the department had ensured the refunds were actually returned to the original customer. Because of the problems noted, that report recommended, and we still recommend, the department pursue legislation which would require sales tax refunds and related interest be returned to the original consumer.

This concern had been noted in reports as far back as 1994.

The Department of Revenue has not pursued legislation on its own; however, the department indicated support for legislation pertaining to this issue. House Bill 286 and Senate Bill 195 were introduced during the 2001 legislative session. The bills provide that the vendor must “demonstrate to the satisfaction of the director of revenue” that the tax was or will be returned to original customers.

Legislation introduced in the past would have prohibited the refund or credit of sales or use tax erroneously collected by a retailer, unless it was demonstrated that all erroneously collected amounts would be refunded to the person that originally paid the tax. However, this provision was not approved by the General Assembly.

YELLOW SHEET

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION

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DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION

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FINANCIAL SECTION

State Auditor's Reports



CLAIRE C. McCASKILL
Missouri State Auditor

**INDEPENDENT AUDITOR'S REPORT ON
THE FINANCIAL STATEMENTS**

Honorable Bob Holden, Governor
and
Carol Russell Fischer, Director
Department of Revenue
and
Stan Farmer, Director
Division of Taxation and Collection
Jefferson City, MO 65102

We have audited the accompanying special-purpose financial statements of the various funds of the sales and use tax collections of the Department of Revenue, Division of Taxation and Collection for the years ended June 30, 2000 and 1999, as identified in the table of contents. These special-purpose financial statements are the responsibility of the agency's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts of and distributions to the various state funds; the receipts, distributions, and changes in cash and investments of the various local funds; and the additions, deductions, and changes in cash and investments of the various custodial accounts and are not intended to be a complete presentation of the financial position and results of operations of the various funds of the agency.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts of and distributions to the various state funds; the receipts, distributions, and changes in cash and investments of the various local funds; and the additions, deductions, and changes in cash and investments of the various custodial accounts as of and for the years ended June 30, 2000 and 1999, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we also have issued our report dated December 15, 2000, on our consideration of the agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the special-purpose financial statements, taken as a whole, that are referred to in the first paragraph. The accompanying financial information listed as supplementary data in the table of contents is presented for purposes of additional analysis and is not a required part of the special-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the special-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the special-purpose financial statements taken as a whole.

The accompanying Statistical Section is presented for informational purposes. This information was obtained from the agency's management and was not subjected to the auditing procedures applied in the audit of the special-purpose financial statements referred to above.



Claire McCaskill
State Auditor

December 15, 2000 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Kenneth W. Kuster, CPA
Audit Manager:	Peggy Schler, CPA
In-Charge Auditor:	Robyn Lamb
Audit Staff:	Stacy Wright
	Emmanuel Appiah
	Andrea Higgins
	Linda Cockrell



CLAIRE C. McCASKILL
Missouri State Auditor

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING**

Honorable Bob Holden, Governor
and
Carol Russell Fischer, Director
Department of Revenue
and
Stan Farmer, Director
Division of Taxation and Collection
Jefferson City, MO 65102

We have audited the special-purpose financial statements of the sales and use tax collections of the Department of Revenue, Division of Taxation and Collection as of and for the years ended June 30, 2000 and 1999, and have issued our report thereon dated December 15, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the special-purpose financial statements of the sales and use tax collections of the Department of Revenue, Division of Taxation and Collection are free of material misstatement, we performed tests of the agency's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of the sales and use tax collections of the Department of Revenue, Division of Taxation and Collection, we

considered the agency's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended for the information of the management of the Department of Revenue, Division of Taxation and Collection and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in black ink, reading "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" and last name "McCaskill" clearly distinguishable.

Claire McCaskill
State Auditor

December 15, 2000 (fieldwork completion date)

Financial Statements

Exhibit A-1

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED STATEMENT OF RECEIPTS AND DISTRIBUTIONS - STATE FUNDS
YEAR ENDED JUNE 30, 2000

	General Revenue Fund-State	Aviation Trust Fund	Conservation Commission Fund	Department of Revenue Information Fund	Highway Department Fund	Motor Fuel Tax Fund	Parks Sales Tax Fund	School District Trust Fund	Soil and Water Sales Tax Fund	State Road Fund	State Transportation Fund	Total (Memorandum Only)
RECEIPTS												
Highway use tax	\$ 0	0	1,610,005	0	38,641,233	13,120,696	644,002	0	644,002	0	0	54,659,938
Marine and ATV sales and use tax	7,825,966	0	326,072	0	0	0	130,429	2,608,655	130,430	0	0	11,021,552
Motor vehicle sales tax	110,058,626	0	9,171,290	52,958	0	146,744,835	3,668,515	36,686,210	3,668,517	0	0	310,050,951
Sales and use tax	1,660,502,241	4,822,310	75,934,083	3,925	0	3,421,914	30,372,047	603,913,783	30,372,047	7,919,179	154,179	2,417,415,708
Total Receipts	<u>1,778,386,833</u>	<u>4,822,310</u>	<u>87,041,450</u>	<u>56,883</u>	<u>38,641,233</u>	<u>163,287,445</u>	<u>34,814,993</u>	<u>643,208,648</u>	<u>34,814,996</u>	<u>7,919,179</u>	<u>154,179</u>	<u>2,793,148,149</u>
DISTRIBUTIONS												
Transmitted to State Treasurer	<u>1,778,386,833</u>	<u>4,822,310</u>	<u>87,041,450</u>	<u>56,883</u>	<u>38,641,233</u>	<u>163,287,445</u>	<u>34,814,993</u>	<u>643,208,648</u>	<u>34,814,996</u>	<u>7,919,179</u>	<u>154,179</u>	<u>2,793,148,149</u>
Total Distributions	<u>1,778,386,833</u>	<u>4,822,310</u>	<u>87,041,450</u>	<u>56,883</u>	<u>38,641,233</u>	<u>163,287,445</u>	<u>34,814,993</u>	<u>643,208,648</u>	<u>34,814,996</u>	<u>7,919,179</u>	<u>154,179</u>	<u>2,793,148,149</u>
RECEIPTS OVER (UNDER) DISTRIBUTIONS	<u>\$ 0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A-2

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COM BINED STATEMENT OF RECEIPTS AND DISTRIBUTIONS-STATE FUNDS
YEAR ENDED JUNE 30, 1999

	General Revenue Fund-State	Conservation Commission Fund	Department of Revenue Information Fund	Highway Department Fund	Motor Fuel Tax Fund	Parks Sales Tax Fund	School District Trust Fund	Soil and Water Sales Tax Fund	Total (Memorandum Only)
RECEIPTS									
Highway use tax	\$ 0	1,508,391	0	36,202,421	12,329,119	603,356	0	603,356	51,246,643
Marine and ATV sales and use tax	7,319,240	305,003	0	0	0	122,001	2,440,096	122,002	10,308,342
Motor vehicles sales tax	102,858,891	8,571,309	45,926	0	151,026,977	3,428,523	34,286,215	3,428,524	303,646,365
Sales and use tax	1,554,240,026	71,976,419	4,725	0	0	28,789,640	572,335,922	28,789,640	2,256,136,372
Total Receipts	<u>1,664,418,157</u>	<u>82,361,122</u>	<u>50,651</u>	<u>36,202,421</u>	<u>163,356,096</u>	<u>32,943,520</u>	<u>609,062,233</u>	<u>32,943,522</u>	<u>2,621,337,722</u>
DISTRIBUTIONS									
Transmitted to State Treasurer	1,664,418,157	82,361,122	50,651	36,202,421	163,356,096	32,943,520	609,062,233	32,943,522	2,621,337,722
Total Distributions	<u>1,664,418,157</u>	<u>82,361,122</u>	<u>50,651</u>	<u>36,202,421</u>	<u>163,356,096</u>	<u>32,943,520</u>	<u>609,062,233</u>	<u>32,943,522</u>	<u>2,621,337,722</u>
RECEIPTS OVER (UNDER) DISTRIBUTIONS	\$ <u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B-1

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED STATEMENT OF RECEIPTS, DISTRIBUTIONS, AND CHANGES IN CASH AND INVESTMENTS - LOCAL FUNDS
YEAR ENDED JUNE 30, 2000

	City Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Local Use Tax Trust Fund	Local Option Use Tax Trust Fund	Local Motor Vehicle Sales Tax Fund	Total (Memorandum Only)
RECEIPTS											
Sales tax	\$ 373,528,347	222,483,677	132,808,992	172,818,677	197,659,723	236,238,038	285,799	0	0	0	1,335,823,253
Use tax	0	0	0	0	0	0	0	0	43,196,707	0	43,196,707
Reimbursements/withholdings from political subdivisions	0	0	0	0	0	0	0	964,985	0	0	964,985
Interest income	1,079,038	649,683	354,036	532,761	618,904	718,777	974	28,332	109,159	0	4,091,664
Transfers in	39,805,603	26,024,255	17,018,016	31,665,630	38,970,452	25,003,195	72,465	0	15,110	0	178,574,726
Total Receipts	<u>414,412,988</u>	<u>249,157,615</u>	<u>150,181,044</u>	<u>205,017,068</u>	<u>237,249,079</u>	<u>261,960,010</u>	<u>359,238</u>	<u>993,317</u>	<u>43,320,976</u>	<u>0</u>	<u>1,562,651,335</u>
DISTRIBUTIONS											
Political subdivisions	407,825,760	244,347,976	147,442,888	201,698,315	233,220,769	254,842,888	338,861	0	42,661,552	0	1,532,379,009
General Revenue Fund - State	4,119,452	2,468,162	1,489,322	2,037,357	2,212,974	2,574,171	3,423	0	430,925	0	15,335,786
Transfers to General Revenue Fund - State	0	0	0	0	0	0	0	781,083	0	0	781,083
Transfers to Motor Vehicle Clearing Account	0	0	0	0	0	0	0	0	0	3,940,555	3,940,555
Total Distributions	<u>411,945,212</u>	<u>246,816,138</u>	<u>148,932,210</u>	<u>203,735,672</u>	<u>235,433,743</u>	<u>257,417,059</u>	<u>342,284</u>	<u>781,083</u>	<u>43,092,477</u>	<u>3,940,555</u>	<u>1,552,436,433</u>
RECEIPTS OVER (UNDER) DISTRIBUTIONS	2,467,776	2,341,477	1,248,834	1,281,396	1,815,336	4,542,951	16,954	212,234	228,499	(3,940,555)	10,214,902
CASH AND INVESTMENTS, JULY 1	36,404,926	21,195,378	12,874,503	18,056,973	20,677,194	20,324,582	24,184	315,771	2,648,731	3,940,555	132,522,242
CASH AND INVESTMENTS, JUNE 30	<u>\$ 38,872,702</u>	<u>23,536,855</u>	<u>14,123,337</u>	<u>19,338,369</u>	<u>22,492,530</u>	<u>24,867,533</u>	<u>41,138</u>	<u>528,005</u>	<u>2,877,230</u>	<u>0</u>	<u>142,737,144</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B-2

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED STATEMENT OF RECEIPTS, DISTRIBUTIONS, AND CHANGES IN CASH AND INVESTMENTS - LOCAL FUNDS
YEAR ENDED JUNE 30, 1999

	City Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Local Use Tax Trust Fund	Local Option Use Tax Trust Fund	Local Motor Vehicle Sales Tax Fund	Total (Memorandum Only)
RECEIPTS											
Sales tax	\$ 357,054,849	211,640,718	126,526,773	164,700,531	185,873,776	171,762,805	129,857	0	0	162,179,891	1,379,869,200
Use tax	0	0	0	0	0	0	0	0	30,389,792	0	30,389,792
Reimbursements/withholdings from political subdivisions	0	0	0	0	0	0	0	68,025,761	0	0	68,025,761
Interest income	1,023,996	634,522	358,000	482,679	588,140	496,471	372	244,565	73,413	(25,540)	3,876,618
Transfers in/out	37,061,619	24,476,768	16,306,110	29,248,353	35,524,459	17,915,867	52,668	0	18,717	(160,604,561)	0
Total Receipts	<u>395,140,464</u>	<u>236,752,008</u>	<u>143,190,883</u>	<u>194,431,563</u>	<u>221,986,375</u>	<u>190,175,143</u>	<u>182,897</u>	<u>68,270,326</u>	<u>30,481,922</u>	<u>1,549,790</u>	<u>1,482,161,371</u>
DISTRIBUTIONS											
Political subdivisions	390,610,753	235,453,023	142,758,967	192,171,549	219,247,568	184,158,628	157,126	304,276	29,457,723	0	1,394,319,613
General Revenue Fund - State	3,945,564	2,378,313	1,442,010	1,941,127	2,078,289	1,860,188	1,587	0	297,553	0	13,944,631
Transfers to General Revenue Fund - State	0	0	0	0	0	0	0	77,448,055	0	0	77,448,055
Refunds to taxpayers	0	0	0	0	0	0	0	0	0	1,261,325	1,261,325
Total Distributions	<u>394,556,317</u>	<u>237,831,336</u>	<u>144,200,977</u>	<u>194,112,676</u>	<u>221,325,857</u>	<u>186,018,816</u>	<u>158,713</u>	<u>77,752,331</u>	<u>29,755,276</u>	<u>1,261,325</u>	<u>1,486,973,624</u>
RECEIPTS OVER (UNDER) DISTRIBUTIONS	584,147	(1,079,328)	(1,010,094)	318,887	660,518	4,156,327	24,184	(9,482,005)	726,646	288,465	(4,812,253)
CASH AND INVESTMENTS, JULY 1	<u>35,820,779</u>	<u>22,274,706</u>	<u>13,884,597</u>	<u>17,738,086</u>	<u>20,016,676</u>	<u>16,168,255</u>	<u>0</u>	<u>9,797,776</u>	<u>1,922,085</u>	<u>3,652,090</u>	<u>141,275,050</u>
CASH AND INVESTMENTS, JUNE 30	\$ <u>36,404,926</u>	<u>21,195,378</u>	<u>12,874,503</u>	<u>18,056,973</u>	<u>20,677,194</u>	<u>20,324,582</u>	<u>24,184</u>	<u>315,771</u>	<u>2,648,731</u>	<u>3,940,555</u>	<u>136,462,797</u>

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit C-1

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENTS-CUSTODIAL ACCOUNTS
YEAR ENDED JUNE 30, 2000

	Cabaret Sales Tax Account (2)	Motor Vehicle Clearing Account (2)	Motor Vehicle Protest Account (2)	Protested Sales Tax General Revenue Account (1)	Protested Sales Tax Miscellaneous Account (2)	Sales Tax Bond Account (1)	St. Louis Special Escrow Account (2)	Suspense Holding (Sales Tax) Account (2)	Total (Memorandum Only)
ADDITIONS									
Miscellaneous tax collections	\$ 68,717	596,678,097	0	0	0	0	882	1,166,541,396	1,763,289,092
Protested tax collections	0	0	0	1,944,508	1,793,310	0	0	0	3,737,818
Bond collections	0	0	0	0	0	3,758,546	0	0	3,758,546
Interest	4,823	330,041	302	671,163	523,191	0	4,334	360,022	1,893,876
Transfers from Local Motor Vehicle Sales Tax Fund	0	3,940,555	0	0	0	0	0	0	3,940,555
Total Additions	<u>73,540</u>	<u>600,948,693</u>	<u>302</u>	<u>2,615,671</u>	<u>2,316,501</u>	<u>3,758,546</u>	<u>5,216</u>	<u>1,166,901,418</u>	<u>1,776,619,887</u>
DEDUCTIONS									
Miscellaneous taxes and interest	0	586,506,911	0	0	0	0	0	1,175,696,657	1,762,203,568
Protested taxes and interest	0	0	0	589,760	467,224	0	0	0	1,056,984
Bonds and interest	0	0	0	0	0	3,677,318	0	0	3,677,318
Total Deductions	<u>0</u>	<u>586,506,911</u>	<u>0</u>	<u>589,760</u>	<u>467,224</u>	<u>3,677,318</u>	<u>0</u>	<u>1,175,696,657</u>	<u>1,766,937,870</u>
ADDITIONS OVER (UNDER) DEDUCTIONS	73,540	14,441,782	302	2,025,911	1,849,277	81,228	5,216	(8,795,239)	9,682,017
CASH AND INVESTMENTS, JULY 1	73,398	0	6,621	12,599,968	9,267,613	30,461,629	84,437	11,581,779	64,075,445
CASH AND INVESTMENTS, JUNE 30	<u>\$ 146,938</u>	<u>14,441,782</u>	<u>6,923</u>	<u>14,625,879</u>	<u>11,116,890</u>	<u>30,542,857</u>	<u>89,653</u>	<u>2,786,540</u>	<u>73,757,462</u>

FOOTNOTES:

(1) Held by the state treasurer in trust.

(2) Held by the department in trust.

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit C-2

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX

COMBINED STATEMENT OF ADDITIONS, DEDUCTIONS, AND CHANGES IN CASH AND INVESTMENTS-CUSTODIAL ACCOUNTS

YEAR ENDED JUNE 30, 1999

	Cabaret Sales Tax Account (2)	Motor Vehicle Protest Account (2)	Protested Sales Tax General Revenue Account (1)	Protested Sales Tax Miscellaneous Account (2)	Sales Tax Bond Account (1)	St. Louis Special Escrow Account (2)	Suspense Holding (Sales Tax) Account (2)	TIF Districts Account (2)	Total (Memorandum Only)
ADDITIONS									
Miscellaneous tax collections	\$ 61,973	0	0	0	0	481	1,390,885,534	165,591	1,391,113,579
Protested tax collections	0	6,415	3,110,217	3,257,825	0	0	0	0	6,374,457
Bond collections	0	0	0	0	3,870,576	0	0	0	3,870,576
Interest	1,347	207	588,129	361,232	0	3,716	401,923	14,273	1,370,827
Total Additions	<u>63,320</u>	<u>6,622</u>	<u>3,698,346</u>	<u>3,619,057</u>	<u>3,870,576</u>	<u>4,197</u>	<u>1,391,287,457</u>	<u>179,864</u>	<u>1,402,729,439</u>
DEDUCTIONS									
Miscellaneous taxes and interest	0	0	0	0	0	0	1,386,876,781	819,598	1,387,696,379
Protested taxes and interest	0	4,280	1,263,079	827,941	0	0	0	0	2,095,300
Bonds and interest	0	0	0	0	3,919,905	0	0	0	3,919,905
Total Deductions	<u>0</u>	<u>4,280</u>	<u>1,263,079</u>	<u>827,941</u>	<u>3,919,905</u>	<u>0</u>	<u>1,386,876,781</u>	<u>819,598</u>	<u>1,393,711,584</u>
ADDITIONS OVER (UNDER) DEDUCTIONS	63,320	2,342	2,435,267	2,791,116	(49,329)	4,197	4,410,676	(639,734)	9,017,855
CASH AND INVESTMENTS, JULY 1	<u>10,078</u>	<u>4,279</u>	<u>10,164,701</u>	<u>6,476,497</u>	<u>30,510,958</u>	<u>80,240</u>	<u>7,171,103</u>	<u>639,734</u>	<u>55,057,590</u>
CASH AND INVESTMENTS, JUNE 30	<u>\$ 73,398</u>	<u>6,621</u>	<u>12,599,968</u>	<u>9,267,613</u>	<u>30,461,629</u>	<u>84,437</u>	<u>11,581,779</u>	<u>0</u>	<u>64,075,445</u>

FOOTNOTES:

(1) Held by the state treasurer in trust.

(2) Held by the department in trust.

The accompanying Notes to the Financial Statements are an integral part of this statement.

Notes to the Financial Statements

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
NOTES TO THE FINANCIAL STATEMENTS

1. Significant Accounting Policies

A. Basis of Presentation

These special-purpose financial statements relating to sales and use tax collections of the Division of Taxation and Collection of the Department of Revenue present the receipts and distributions of the various state funds as reflected on Exhibit A; the receipts and distributions of the various local funds as reflected on Exhibit B; and the additions, deductions, and changes in cash and investments of the various custodial accounts as reflected on Exhibit C.

The Department of Revenue is a component unit of the State of Missouri and, as such, prepares a Comprehensive Annual Financial Report (CAFR). The special-purpose financial statements presented in this financial report are supporting schedules for the department's CAFR and do not contain all financial data contained in the CAFR. Therefore, users of these financial statements are advised to refer to the department's CAFR for the financial position and results of operations.

The "Total (Memorandum Only)" column shown on these special-purpose financial statements is presented as additional analytical data. Because this column does not identify the restrictions that exist by fund, it should be read only with the reference to the details of each fund.

Appropriations for the operation of the Division of Taxation and Collection are maintained by the Division of Administration of the Department of Revenue, and therefore, operating expenditures are not presented.

General fixed assets utilized by the Division of Taxation and Collection is included in the accounts of the Division of Administration of the Department of Revenue, and therefore, no statements of general fixed assets are presented.

B. Basis of Accounting

These special-purpose financial statements are presented on a cash basis of accounting and, as such, are prepared in conformity with an other comprehensive basis of accounting as described in the American Institute of Certified Public Accountant's Statement on Auditing Standards Number 62, which addresses special reports.

In the Combined Statement of Receipts and Distributions - State Funds and the Combined Statement of Receipts and Distributions - Local Funds, revenues are recognized when received. Distributions reflect the actual disbursement of receipts to various state and local funds; local political subdivisions and taxpayers except for sales tax withholdings from political subdivisions for their share of the local use tax refund liability.

In the Combined Statement of Additions and Deductions - Custodial Accounts additions reflect actual cash receipts. Deductions reflect actual disposition of cash receipts to various state and local funds, local political subdivisions and taxpayers.

C. Fiscal Authority and Responsibility

Sales and use tax and motor vehicle sales tax receipts, collected from businesses and individuals (for motor vehicle sales tax), are deposited into various state and local funds. One hundred percent of the state sales and use tax collections are deposited into the General Revenue Fund-State, School District Trust Fund, Conservation Commission Fund, Parks Sales Tax Fund, Soil and Water Sales Tax Fund, State Transportation Fund, and State Road Fund. For the following local funds: City Sales Tax Trust Fund, Public Mass Transportation Sales Tax Trust Funds, St. Louis County Sales Tax Trust Fund, County Sales Tax Trust Fund, County Alternate Sales Tax Trust Fund, City Alternate Sales Tax Trust Fund, Districts Sales Tax Trust Fund, Local Use Tax Trust Fund, and Local Option Use Tax Trust Fund, actual tax proceeds are deposited in interest-bearing bank accounts until distributed. Subsequently, ninety-nine percent of the collections and ninety-nine percent of earned interest are distributed to the various political subdivisions with the remaining one percent going to the state's General Revenue Fund-State for a collection fee.

Highway use tax receipts, collected on vehicles purchased outside of Missouri but titled in Missouri, are deposited into the Highway Department Fund, Motor Fuel Tax Fund, Conservation Commission Fund, Parks Sales Tax Fund, and the Soil and Water Sales Tax Fund.

For operating purposes, the Division of Taxation and Collection of the Department of Revenue, has been charged with the responsibility of administering transactions in the funds and accounts listed below. The State Treasurer, as fund custodian, and the Office of Administration provide administrative control over fund resources within the authority prescribed by the General Assembly for all state funds.

- 1) General Revenue Fund-State: This state fund, as authorized by Section 144.700, RSMo, receives three-fourths of the collections from the four percent state sales and use tax. This fund also receives payments from common carriers in interstate air transportation, as authorized by Section 144.807, RSMo, and receives three-eighths of the collections from the four percent motor vehicle sales tax as authorized by Section 144.070, RSMo.

- 2) Aviation Trust Fund: This state fund, as authorized by Section 155.090, RSMo, receives use tax receipts imposed on each gallon of aviation gasoline used in propelling aircraft with reciprocating engines and collected by distributors of aviation fuel.
- 3) Conservation Commission Fund: This state fund, as authorized by Article IV, Section 43(a), Constitution of Missouri, receives collections of the one-eighth percent state sales and use tax, motor vehicle sales tax, and highway use tax.
- 4) Department of Revenue Information Fund: This state fund, as authorized by Section 32.067, RSMo, receives collections from individuals, businesses, and governmental units for the dissemination of information and publications.
- 5) Highway Department Fund: This state fund, as authorized by Section 144.440, RSMo, and by Article IV, Section 29, Constitution of Missouri, receives seventy-five percent of the four percent highway use tax.
- 6) Motor Fuel Tax Fund: This state fund, authorized by Section 144.440, RSMo, and by Article IV, Section 29, Constitution of Missouri, receives twenty-five percent of the four percent state sales tax on the leasing of motor vehicles, motor vehicle sales tax, and highway use tax.
- 7) Parks Sales Tax Fund: This state fund, as authorized by Article IV, Sections 47(a) and 47(b), Constitution of Missouri, receives fifty percent of the collections from a one-tenth percent state sales and use tax, motor vehicle sales tax, and highway use tax.
- 8) School District Trust Fund: This state fund, as authorized by Section 144.701, RSMo, receives one-fourth of the collections from the four percent state sales and use tax and one-eighth of the collections from the four percent motor vehicle sales tax.
- 9) Soil and Water Sales Tax Fund: This state fund, as authorized by Article IV, Sections 47(a) and 47(b), Constitution of Missouri, receives fifty percent of the collections from a one-tenth percent state sales and use tax, motor vehicle sales tax, and highway use tax.
- 10) State Road Fund and State Transportation Fund: These state funds, as authorized by Section 144.070, RSMo, and Article IV, Section 30(b), Constitution of Missouri, receive the collections of the four percent state sales tax on the leasing of motor vehicles and motor vehicle sales tax.

The Division of Taxation and Collection of the Department of Revenue has the sole responsibility for maintaining and disbursing fund resources for all local funds.

- 1) City Sales Tax Trust Fund: This local fund, as authorized by Section 94.550, RSMo, receives collections generated from city sales taxes and subsequently distributes the taxes and interest to the cities.
- 2) Public Mass Transportation Sales Tax Trust Fund: This local fund, as authorized by Sections 92.410, 94.625 and 94.725, RSMo, receives collections generated from public mass transportation sales taxes and subsequently distributes the taxes and interest to the public mass transportation systems.
- 3) St. Louis County Sales Tax Trust Fund: This local fund, as authorized by Chapters 66 and 94, RSMo, receives collections generated from St. Louis County sales taxes and subsequently distributes the taxes and interest to St. Louis County to be distributed by St. Louis County to the appropriate cities within the county.
- 4) County Sales Tax Trust Fund: This local fund, as authorized by Section 67.525, RSMo, receives collections generated from county sales taxes and subsequently distributes the taxes and interest to the counties.
- 5) County Alternate Sales Tax Trust Fund: This local fund, as authorized by Chapters 67, 190, and 644, RSMo, receives collections generated by various types of local sales taxes. The taxes and interest are subsequently distributed to the counties.
- 6) City Alternate Sales Tax Trust Fund: This local fund, as authorized by Chapters 92, 162, 321, and 644, RSMo, receives collections generated from an additional City of St. Louis sales tax, and subsequently distributes the taxes and interest to the City of St. Louis. The collections and subsequent distributions of the city capital improvements sales tax, as authorized by Section 94.577, RSMo, are also accounted for in this fund.
- 7) Districts Sales Tax Trust Fund: This local fund, as authorized by Section 321.246, RSMo, receives collections generated from fire protection districts sales taxes. Net taxes and interest are subsequently distributed to the districts.
- 8) Local Use Tax Trust Fund: This local fund, as authorized by Section 144.748, RSMo, receives collections generated by an additional one and one-half percent use tax upon all transactions which are subject to the taxes imposed under Sections 144.600 to 144.745, RSMo. Net taxes and interest are subsequently distributed to the counties and cities.

Local Use Tax was declared unconstitutional by the Missouri Supreme Court in fiscal year 1996. The Department of Revenue began refunding local use taxes in fiscal year 1998.

- 9) Local Option Use Tax Trust Fund: This local fund, as authorized by Section 144.759, RSMo, receives collections generated by a use tax, based on the local sales tax in effect, upon all transactions subject to taxes imposed under Sections 144.600 to 144.745, RSMo. Net taxes and interest are subsequently distributed to the counties and cities.
- 10) Local Motor Vehicle Sales Tax Fund: This local fund is a depository collection account for the local sales taxes collected by the department at the motor vehicle fee and branch offices. The department transfers this money to the Local Sales Tax Fund for distribution to the various political subdivisions.

Effective July 1, 1999, these motor vehicle collections are presented in the Motor Vehicle Clearing Account as a custodial account.

The Division of Taxation and Collection of the Department of Revenue has shared responsibility with the State Treasurer for maintaining and disbursing account resources for all custodial accounts as explained in further detail.

- 1) Cabaret Sales Tax Account: The Department of Revenue has been charged with the responsibility of administering transactions in the Cabaret Sales Tax Account and actual custody of account resources ultimately rests with the department.

The Cabaret Sales Tax Account is an interest-bearing bank account where collections from a cabaret sales tax are being escrowed because of a court challenge. Following a final court decision the escrowed funds will be distributed and/or refunded and the account will be closed.

- 2) Motor Vehicle Clearing Account: The Department of Revenue has been charged with the responsibility of administering transactions in the Motor Vehicle Clearing Account and actual custody of account resources ultimately rests with the department.

The Motor Vehicle Clearing Account is an interest-bearing bank account that receives currently unidentifiable collections from motor vehicle fee and branch offices for various taxes and fees. When these receipts are identified they are transferred to various state and local funds.

Prior to July 1, 1999, these motor vehicle collections were presented in the Local Motor Vehicle Sales Tax Fund as a local fund.

- 3) Motor Vehicle Protest Account: The Department of Revenue has been charged with the responsibility of administering transactions in the Motor Vehicle Protest Account and actual custody of account resources ultimately rests with the department.

The Motor Vehicle Protest Account, as authorized by Section 144.700, RSMo, receives motor vehicle sales and use taxes paid under protest. Protest proceeds are deposited into an interest-bearing bank account.

Protested motor vehicle sales and use taxes and the related earned interest are either returned to the taxpayer or remitted to the state and the appropriate political subdivisions based upon decisions reached by the department, the Administrative Hearing Commission, or various courts.

- 4) Protested Sales Tax Accounts: The Department of Revenue has been charged with the responsibility of administering transactions in the Protested Sales Tax Account.

The Protested Sales Tax Account, as authorized by Section 144.700, RSMo, receives sales taxes paid under protest. The three percent General Revenue Fund-State portion of state sales taxes paid under protest are transferred to the state's General Revenue Fund-State, which is in the custody of the State Treasurer. All other state and local sales taxes paid under protest are deposited into an interest-bearing bank account, which is in the custody of the Department of Revenue. Protested sales taxes and the related earned interest are either returned to the taxpayer or remitted to the state and the appropriate political subdivisions based upon decisions reached by the department, the Administrative Hearing Commission, or various courts.

- 5) Sales Tax Bond Account: The Department of Revenue has been charged with the responsibility of administering transactions in the Sales Tax Bond Account.

The Sales Tax Bond Account, as authorized by Section 144.087, RSMo, receives cash bonds posted by taxpayers. All bond collections are deposited into the state's General Revenue Fund-State, which is in the custody of the State Treasurer. Cash bonds and related interest at the rate of five and one-

fourth percent are refunded to the taxpayers after two years if they are determined to have satisfactory sales tax compliance and if their bond was posted before January 1, 1984. If the bond was posted on or after January 1, 1984, the Attorney General has ruled that no interest should be refunded. In the event of uncollectible sales tax liabilities, the bonds and related interest, if any, are forfeited to the Department of Revenue, which subsequently distributes the monies to the state and the appropriate political subdivisions.

- 6) St. Louis Special Escrow Account: The St. Louis Special Escrow Account is an interest-bearing bank account where the department has escrowed funds to cover claims for refund of a three-eighths percent sales tax levied by the City of St. Louis.

The Missouri Supreme Court [ACI Plastics, Inc. vs. City of St. Louis, Citation No. 724S.W.2d513 (Mo. Banc 1987)] ruled the additional three-eighths percent sales tax was not legally levied during the period July 1, 1984, through March 17, 1987.

The amount was withheld from monthly distributions to the City of St. Louis during the year ended June 30, 1990, and placed in this account under the custody of the Director of Revenue pending resolution. The department has determined that this account will be closed after a six-month period of inactivity.

- 7) Suspense Holding (Sales Tax) Account: The Department of Revenue has been charged with the responsibility of administering transactions in the Suspense Holding Account and actual custody of account resources ultimately rests with the department.

The Suspense Holding Account is an interest-bearing bank account where unidentified sales and use tax receipts are temporarily deposited when they are unable to be posted to the automated Missouri Integrated Tax System (MITS). When these receipts become identifiable, they are posted to MITS and are then transferred out of the Suspense Holding Account into the appropriate sales tax funds.

- 8) T.I.F. Districts Account: The Department of Revenue has been charged with the responsibility of administering transactions in the T.I.F. Districts Account. The T.I.F. Districts Account is an interest-bearing bank account where the department had escrowed funds pending a decision in the circuit court of St. Louis County, Court Case No. 692403. The court reached a decision, the funds were disbursed, and the account was closed in February 1999.

D. Cash and Investments

Cash and investments consist of the following:

		Year Ended June 30,	
		2000	1999
Held by the state treasurer	\$	45,168,736	43,061,597
Held by the department		175,266,425	157,476,645
Total	\$	220,435,161	200,538,242

For reporting purposes, cash and investments includes bank accounts and all short-term investments such as repurchase agreements and federal agency securities. These are stated at cost, which approximate market. Cash resources are combined to form a pool for investment purposes. Investments are managed by the department's investing agent in accordance with an agreement entered into in July 1998. Interest income earned as a result of pooling is distributed to the appropriate accounts based on each account's equity in the pooled investments.

Department of Revenue Administrative Rule 12 CSR 10-43.020 authorizes the department to invest in the following instruments: U.S. Treasury Bills, Time Deposits, Repurchase Agreements, Federal National Mortgage Association Securities, Student Loan Marketing Association Securities, Federal Home Loan Bank Securities and Federal Home Loan Mortgage Corporation Securities.

All deposits are insured by the FDIC up to \$100,000; the balance is secured by collateral pledged to the department and held by the department's agent in the department's name. All investments in repurchase agreements and securities are 100 percent secured by the underlying Federal Government Securities. The investing agent guarantees no loss of principal or interest to the department.

At June 30, 2000, cash and investments held by the department consisted of:

Description	\$	Book Balance	Bank Balance
Cash		4,213,182	191,453
Total Cash		4,213,182	191,453

<u>Investments</u>	<u>Reported Amount</u>	<u>Fair Value</u>
Repurchase agreements-		
Securities held by the		
Department's agent in the		
Department's name	\$ 94,079,190	94,079,190
Agency securities-		
Securities held by the		
Department's agent in the		
Department's name	\$ 76,974,053	77,658,267
Total Investments	171,053,243	171,737,457
Total Cash and Investments	\$ 175,266,425	171,928,910

At June 30, 1999, cash and investments held by the department consisted of:

<u>Description</u>	<u>\$</u>	<u>Book Balance</u>	<u>Bank Balance</u>
Cash		8,771,835	1,094,983
Total Cash		8,771,835	1,094,983

<u>Investments</u>	<u>Reported Amount</u>	<u>Fair Value</u>
Repurchase agreements-		
Securities held by the		
Department's agent in the		
Department's name	\$ 43,337,245	43,337,245
Agency securities-		
Securities held by the		
Department's agent in the		
Department's name	\$ 105,367,565	105,515,970
Total Investments	148,704,810	148,853,215
Total Cash and Investments	\$ 157,476,645	149,948,198

2. Transfers-In/(Out)

These amounts represent local sales tax collected by the Division of Motor Vehicles and Drivers Licensing central office and local branch and fee offices. During the year ended June 30, 1999, the collections were credited to the Local Motor Vehicle Sales Tax Account and subsequently transferred to the Local Sales Tax Clearing Bank Account and the Local Option Use Tax Clearing Account. During the year ended June 30, 2000, the collections

were credited to the Motor Vehicle Clearing Account (a custodial account) and subsequently transferred to the Local Sales Tax Clearing Bank Account and the Local Option Use Tax Clearing Account. These amounts are included in the monthly distributions to the local taxing authorities.

3. Refunds of Overpayment of Taxes

- A. Refund amounts of overpayment of state and local sales and use taxes and state motor vehicle sales taxes including interest for the years ending June 30, 2000 and 1999, are listed below. These refunds were paid from refund appropriations maintained by the Division of Administration of the Department of Revenue. These refunds are not reflected in the schedules and do not necessarily relate to the receipts in the years issued.

	Amount of Refunds	
	Year Ended June 30,	
	2000	1999
Sales and Use Tax	\$ 59,198,129	47,608,776
Local Use Tax	802,972	79,080,051
Motor Vehicle Sales and Use Tax	5,368,792	3,798,459

- B. The refunds to taxpayers amount shown on the Combined Statements of Receipts, Distributions, and Changes in Cash and Investments-Local Funds represents refunds made to taxpayers because of overpayment of taxes. These refunds were paid from the Local Motor Vehicle Sales Tax Disbursement Bank Account. This account is maintained by the Division of Taxation and Collection of the Department of Revenue.

Supplementary Data

Schedule 1-A

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
YEAR ENDED JUNE 30, 2000

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Adrian	\$ 86,959	0	0	0	0	0	0	0	86,959
Advance	130,424	65,218	0	3,308	0	0	0	0	198,950
Airport Drive	131,951	64,232	0	0	0	0	0	0	196,183
Alba	17,476	0	0	0	0	0	0	0	17,476
Albany	138,138	69,064	0	0	0	0	0	0	207,202
Alexandria	11,637	0	0	0	0	0	0	0	11,637
Alton	81,516	39,349	0	0	0	0	0	0	120,865
Amsterdam	12,259	0	0	0	0	0	0	0	12,259
Anderson	163,055	0	78,245	0	0	0	0	0	241,300
Annapolis	17,157	8,580	8,580	0	0	0	0	0	34,317
Appleton City	141,217	0	0	0	0	0	0	0	141,217
Arbyrd	26,370	0	0	0	0	0	0	0	26,370
Arcadia	63,338	0	0	0	0	0	0	0	63,338
Archie	32,477	0	0	0	0	0	0	0	32,477
Argyle	7,968	0	0	0	0	0	0	0	7,968
Arnold	3,254,757	788,760	0	0	0	0	0	0	4,043,517
Arrow Rock	8,065	4,033	0	0	0	0	0	0	12,098
Ash Grove	105,079	0	0	5,125	0	0	0	0	110,204
Ashland	220,675	105,318	0	0	0	0	0	0	325,993
Atlanta	13,453	0	0	0	0	0	0	0	13,453
Augusta	47,768	23,810	0	0	0	0	0	0	71,578
Aurora	786,949	0	375,984	0	0	0	0	0	1,162,933
Auxvasse	66,420	0	30,991	0	0	0	0	0	97,411
Ava	236,129	236,145	0	17,213	0	0	0	0	489,487
Avondale	14,530	0	0	0	0	0	0	0	14,530
Bagnell	6,847	0	0	0	0	0	0	0	6,847
Bakersfield	10,202	0	0	0	0	0	0	0	10,202
Ballwin	0	1,376,476	0	0	0	0	0	0	1,376,476
Bates City	80,739	40,339	0	13,798	0	0	0	0	134,876
Battlefield	27,646	0	22,587	0	0	0	0	0	50,233
Bel-Nor	0	97,919	0	5,846	0	0	0	0	103,765
Bel-Ridge	0	238,140	0	0	0	0	0	0	238,140
Bella Villa	0	43,502	0	2,599	0	0	0	0	46,101
Bellefontaine Neighbors	0	590,671	0	0	0	0	0	0	590,671
Bell City	13,035	0	0	0	0	0	0	0	13,035

Schedule 1-A

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
YEAR ENDED JUNE 30, 2000

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Belle	113,671	0	50,927	0	0	0	0	0	164,598
Bellflower	14,114	6,079	6,078	0	0	0	0	0	26,271
Belton	1,653,243	1,651,947	826,620	0	0	0	0	0	4,131,810
Benton	54,078	0	0	0	0	0	0	0	54,078
Berger	6,442	0	0	0	0	0	0	0	6,442
Berkeley	0	671,617	0	0	0	0	0	0	671,617
Bernie	93,361	46,686	0	0	0	0	0	0	140,047
Bethany	506,221	289,213	0	0	0	0	0	0	795,434
Beverly Hills	0	59,066	0	0	0	0	0	0	59,066
Bevier	36,280	0	14,429	0	0	0	0	0	50,709
Biehle	69,195	0	0	0	0	0	0	0	69,195
Billings	67,170	0	0	0	0	0	0	0	67,170
Birch Tree	31,077	7,842	14,451	0	0	0	0	0	53,370
Birmingham	12,629	0	0	0	0	0	0	0	12,629
Bismarck	77,742	0	34,985	0	0	0	0	0	112,727
Black Jack	0	331,317	0	19,792	0	0	0	0	351,109
Blackburn	6,956	0	0	0	0	0	0	0	6,956
Blairstown	13,296	0	0	0	0	0	0	0	13,296
Bland	28,412	13,126	0	0	0	0	0	0	41,538
Bloomfield	102,463	13,551	0	16,163	0	0	0	0	132,177
Blue Springs	5,709,413	0	2,723,506	0	0	0	0	0	8,432,919
Bolivar	1,367,504	677,602	662,063	0	0	0	0	0	2,707,169
Bonne Terre	389,342	92,824	185,660	0	0	0	0	0	667,826
Boonville	730,659	347,865	0	0	0	0	0	0	1,078,524
Bourbon	127,807	0	61,619	0	0	0	0	0	189,426
Bowling Green	402,520	51,812	184,544	0	0	0	0	0	638,876
Branson	7,672,885	0	3,819,827	0	0	0	0	0	11,492,712
Branson West	611,876	305,957	161,016	0	0	0	0	0	1,078,849
Braymer	50,029	0	0	0	0	0	0	0	50,029
Breckenridge Hills	17,263	14,096	0	16,725	0	0	0	0	48,084
Brentwood	0	3,093,857	0	0	0	0	0	0	3,093,857
Bridgeton	0	3,707,636	0	0	0	0	0	0	3,707,636
Brookfield	660,572	1,606	315,605	45,163	0	0	0	0	1,022,946
Brookline Station	13,698	0	0	0	0	0	0	0	13,698
Browning	8,326	0	0	0	0	0	0	0	8,326
Brumley	7,400	0	0	0	0	0	0	0	7,400

Schedule 1-A

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
YEAR ENDED JUNE 30, 2000

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Brunswick	111,254	0	243	0	0	0	0	0	111,497
Bucklin	28,714	0	0	10,217	0	0	0	0	38,931
Buckner	154,894	77,342	0	0	0	0	0	0	232,236
Buffalo	553,760	0	0	0	0	0	0	0	553,760
Bull Creek Village	5,265	0	0	0	0	0	0	0	5,265
Bunker	17,271	0	0	0	0	0	0	0	17,271
Butler	560,727	0	281,160	0	0	0	0	0	841,887
Bynes Mill	103,887	0	0	0	0	0	0	0	103,887
Cabool	247,848	9,077	0	0	0	0	0	0	256,925
Caledonia	10,669	0	0	0	0	0	0	0	10,669
Calhoun	11,020	4,447	0	0	0	0	0	0	15,467
California	431,071	0	0	0	0	0	0	0	431,071
Callao	7,694	0	0	0	0	0	0	0	7,694
Camdenton	995,998	497,941	489,160	0	0	0	0	0	1,983,099
Cameron	1,090,956	545,278	0	0	0	0	0	0	1,636,234
Campbell	118,575	0	0	0	0	0	0	0	118,575
Canton	139,341	52,246	0	0	0	0	0	0	191,587
Cape Girardeau	7,542,471	3,768,635	3,681,403	0	0	0	0	0	14,992,509
Cardwell	16,731	0	0	0	0	0	0	0	16,731
Carl Junction	186,095	0	79,259	0	0	0	0	0	265,354
Carrollton	356,273	0	178,088	0	0	0	0	0	534,361
Carterville	57,127	28,568	23,147	6,904	0	0	0	0	115,746
Carthage	1,569,613	752,292	754,990	0	0	0	0	0	3,076,895
Caruthersville	502,592	251,303	0	0	0	0	0	0	753,895
Cassville	548,353	352,858	0	0	0	0	0	0	901,211
Center	36,318	0	0	0	0	0	0	0	36,318
Centertown	22,354	0	0	0	0	0	0	0	22,354
Centerville	9,100	0	0	0	0	0	0	0	9,100
Centralia	276,473	0	77,005	0	0	0	0	0	353,478
Chaffee	157,249	78,617	0	0	0	0	0	0	235,866
Chamais	19,700	0	0	0	0	0	0	0	19,700
Charlack	0	75,007	0	0	0	0	0	0	75,007
Charleston	535,246	0	255,619	0	0	0	0	0	790,865
Chesterfield	0	3,616,314	0	0	0	0	0	0	3,616,314
Chilhowee	15,775	0	0	0	0	0	0	0	15,775
Chillicothe	1,389,671	667,161	667,636	0	0	0	0	0	2,724,468

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Clarence	75,863	0	0	0	0	0	0	0	75,863
Clarksville	32,208	0	0	0	0	0	0	0	32,208
Clarkton	2,146	0	0	0	0	0	0	0	2,146
Clayton	0	2,545,365	0	0	0	0	0	0	2,545,365
Cleveland	35,532	0	0	0	0	0	0	0	35,532
Clever	39,808	0	0	0	0	0	0	0	39,808
Climax Springs	2,401	0	0	0	0	0	0	0	2,401
Clinton	1,498,799	1,108,992	717,763	154,397	0	0	0	0	3,479,951
Cole Camp	120,522	0	0	0	0	0	0	0	120,522
Collins	49,711	0	0	2,164	0	0	0	0	51,875
Columbia	14,530,813	3,528,074	7,061,015	0	0	0	0	0	25,119,902
Concordia	285,857	211,214	66,902	0	0	0	0	0	563,973
Conway	50,981	25,491	0	0	0	0	0	0	76,472
Corder	11,138	5,569	0	2,740	0	0	0	0	19,447
Cottleville	183,590	0	0	0	0	0	0	0	183,590
Country Club Hills	0	72,845	0	0	0	0	0	0	72,845
Country Club Village	13,451	0	0	0	0	0	0	0	13,451
Craig	10,861	0	0	0	0	0	0	0	10,861
Crane	98,990	0	46,458	16,442	0	0	0	0	161,890
Creighton	8,953	0	0	0	0	0	0	0	8,953
Crestwood	0	1,790,446	0	0	0	0	0	0	1,790,446
Creve Coeur	0	2,317,119	0	0	0	0	0	0	2,317,119
Crocker	85,780	0	0	0	0	0	0	0	85,780
Crystal City	718,301	348,206	0	0	0	0	0	0	1,066,507
Crystal Lake	5,137	0	0	0	0	0	0	0	5,137
Crystal Lake Park	0	27,452	0	0	0	0	0	0	27,452
Cuba	554,111	0	276,983	0	0	0	0	0	831,094
De Soto	794,563	382,465	0	0	0	0	0	0	1,177,028
Dearborn	20,928	0	0	0	0	0	0	0	20,928
Deepwater	13,661	0	0	0	0	0	0	0	13,661
Dellwood	0	515,581	0	0	0	0	0	0	515,581
Delta	28,212	945	0	0	0	0	0	0	29,157
Des Peres	0	1,589,977	0	96,664	0	0	0	0	1,686,641
Desloge	604,560	289,902	289,902	0	0	0	0	0	1,184,364
Dexter	961,022	526,368	0	0	0	0	0	0	1,487,390
Diamond	36,290	0	16,035	0	0	0	0	0	52,325

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Diggins	16,520	0	0	0	0	0	0	0	16,520
Dixon	138,553	0	63,059	0	0	0	0	0	201,612
Doniphan	392,787	0	187,405	0	0	0	0	0	580,192
Doolittle	22,585	0	0	0	0	0	0	0	22,585
Drexel	79,233	39,620	0	0	0	0	0	0	118,853
Dudley	31,527	0	0	0	0	0	0	0	31,527
Duenweg	55,250	0	0	0	0	0	0	0	55,250
Duquesne	125,650	0	0	0	0	0	0	0	125,650
Eagleville	76,085	38,045	19,022	0	0	0	0	0	133,152
East Lynne	6,308	3,154	0	0	0	0	0	0	9,462
East Prairie	204,402	0	43,678	0	0	0	0	0	248,080
Easton	7,117	0	0	0	0	0	0	0	7,117
Edgar Springs	11,376	0	0	0	0	0	0	0	11,376
Edgerton	22,806	0	0	0	0	0	0	0	22,806
Edina	111,353	0	0	0	0	0	0	0	111,353
Edmundson	0	354,491	0	8,672	0	0	0	0	363,163
El Dorado Springs	376,792	187,761	0	0	0	0	0	0	564,553
Eldon	807,456	475,436	5	0	0	0	0	0	1,282,897
Ellington	252,132	61,673	0	0	0	0	0	0	313,805
Ellisville	0	1,425,747	0	0	0	0	0	0	1,425,747
Ellsinore	25,980	12,348	0	0	0	0	0	0	38,328
Elsberry	142,602	0	64,059	7,652	0	0	0	0	214,313
Eminence	62,052	29,819	0	0	0	0	0	0	91,871
Emma	12,884	0	0	0	0	0	0	0	12,884
Eolia	19,846	0	0	0	0	0	0	0	19,846
Essex	16,410	0	0	0	0	0	0	0	16,410
Esther	30	0	15	0	0	0	0	0	45
Eureka	0	898,987	0	0	0	0	0	0	898,987
Everton	10,140	0	0	0	0	0	0	0	10,140
Ewing	19,736	0	0	0	0	0	0	0	19,736
Excelsior Springs	1,257,903	628,904	602,168	151,954	0	0	0	0	2,640,929
Exeter	19,824	0	0	0	0	0	0	0	19,824
Fair Grove	77,981	38,885	38,885	0	0	0	0	0	155,751
Fair Play	0	9,208	9,208	0	0	0	0	0	18,416
Fairfax	34,544	0	0	0	0	0	0	0	34,544
Fairview	15,099	0	0	0	0	0	0	0	15,099

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Farber	23,600	0	0	0	0	0	0	0	23,600
Farmington	2,445,026	1,222,370	0	0	0	0	0	0	3,667,396
Fayette	156,008	0	0	0	0	0	0	0	156,008
Fenton	0	2,137,491	0	0	0	0	0	0	2,137,491
Ferguson	0	1,301,739	0	0	0	0	0	0	1,301,739
Ferrelview	19,823	0	0	0	0	0	0	0	19,823
Festus	2,167,494	530,651	1,060,513	0	0	0	0	0	3,758,658
Fisk	31,028	14,640	0	0	0	0	0	0	45,668
Flat River	21	0	11	0	0	0	0	0	32
Flint Hill	70,622	0	0	0	0	0	0	0	70,622
Flordell Hills	0	52,364	0	3,128	0	0	0	0	55,492
Florissant	0	4,367,866	0	0	0	0	0	0	4,367,866
Foley	10,472	0	0	0	0	0	0	0	10,472
Fordland	32,612	0	0	0	0	0	0	0	32,612
Forest City	12,434	0	0	0	0	0	0	0	12,434
Foristell	116,050	58,031	0	19,118	0	0	0	0	193,199
Forsyth	223,517	108,494	0	0	0	0	0	0	332,011
Frankford	11,319	0	0	0	0	0	0	0	11,319
Franklin	4,456	2,228	2,228	0	0	0	0	0	8,912
Fredericktown	429,248	0	201,956	0	0	0	0	0	631,204
Freeburg	115,694	28,923	0	0	0	0	0	0	144,617
Freeman	27,089	0	0	0	0	0	0	0	27,089
Fremont Hills	18	0	0	2,389	0	0	0	0	2,407
Frontenac	0	734,983	0	0	0	0	0	0	734,983
Fulton	1,206,677	603,801	603,321	0	0	0	0	0	2,413,799
Gainesville	151,964	0	0	0	0	0	0	0	151,964
Galena	22,869	0	0	0	0	0	0	0	22,869
Gallatin	125,191	0	0	8,984	0	0	0	0	134,175
Garden City	94,023	0	40,672	0	0	0	0	0	134,695
Gasconade	4,364	0	0	0	0	0	0	0	4,364
Gerald	110,731	0	52,957	0	0	0	0	0	163,688
Gerster	324	0	0	0	0	0	0	0	324
Gideon	22,219	0	0	0	0	0	0	0	22,219
Gilliam	3,910	489	0	0	0	0	0	0	4,399
Gilman City	6,888	0	0	0	0	0	0	0	6,888
Gladstone	3,341,968	1,595,699	1,595,755	0	0	0	0	0	6,533,422

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Glasgow	100,003	24,967	46,667	0	0	0	0	0	171,637
Glendale	0	448,854	0	19,192	0	0	0	0	468,046
Golden City	36,670	20,949	20,954	0	0	0	0	0	78,573
Goodman	55,569	0	0	0	0	0	0	0	55,569
Gower	69,043	17,233	0	19,825	0	0	0	0	106,101
Grain Valley	381,091	177,072	177,073	0	0	0	0	0	735,236
Granby	161,749	30,318	0	0	0	0	0	0	192,067
Grandin	3,528	0	0	0	0	0	0	0	3,528
Grandview	2,754,998	1,379,038	1,308,894	0	0	0	0	0	5,442,930
Grant City	61,349	0	0	0	0	0	0	0	61,349
Grantwood	0	48,852	0	2,918	0	0	0	0	51,770
Gravois Mills	27,975	0	0	0	0	0	0	0	27,975
Green City	39,393	19,687	0	0	0	0	0	0	59,080
Green Ridge	27,197	0	0	0	0	0	0	0	27,197
Greenfield	113,923	0	0	0	0	0	0	0	113,923
Greentop	18,733	0	0	0	0	0	0	0	18,733
Greenville	33,077	30,964	0	0	0	0	0	0	64,041
Greenwood	259,369	119,088	119,110	0	0	0	0	0	497,567
Hale	23,378	11,656	11,656	0	0	0	0	0	46,690
Hallsville	53,393	0	0	0	0	0	0	0	53,393
Hamilton	113,820	0	56,907	0	0	0	0	0	170,727
Hannibal	2,266,222	2,266,349	0	0	0	0	0	0	4,532,571
Hardin	18,275	0	0	0	0	0	0	0	18,275
Harrisburg	18,110	0	0	0	0	0	0	0	18,110
Harrisonville	1,688,831	1,306,772	0	0	0	0	0	0	2,995,603
Hartville	64,368	32,132	0	0	0	0	0	0	96,500
Hawk Point	39,445	0	0	0	0	0	0	0	39,445
Hayti	276,998	138,517	129,524	0	0	0	0	0	545,039
Hayti Heights	15,151	5,670	0	0	0	0	0	0	20,821
Hazelwood	0	1,449,830	0	362,657	0	0	0	0	1,812,487
Henrietta	20,506	0	0	0	0	0	0	0	20,506
Herculaneum	452,779	0	0	0	0	0	0	0	452,779
Hermann	358,196	86,199	172,415	0	0	0	0	0	616,810
Hermitage	89,573	44,006	0	7,236	0	0	0	0	140,815
Higbee	18,066	0	9,034	0	0	0	0	0	27,100
Higginsville	518,412	136,788	237,876	0	0	0	0	0	893,076

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
High Hill	9,702	0	0	0	0	0	0	0	9,702
Highlandville	16,592	0	0	0	0	0	0	0	16,592
Hillsboro	220,745	82,774	0	0	0	0	0	0	303,519
Hillsdale	0	105,269	0	0	0	0	0	0	105,269
Holcomb	33,371	0	0	0	0	0	0	0	33,371
Holden	198,888	0	91,494	0	0	0	0	0	290,382
Hollister	471,286	235,643	12,815	0	0	0	0	0	719,744
Holt	32,211	46,305	0	0	0	0	0	0	78,516
Holts Summit	231,438	108,514	108,515	43,007	0	0	0	0	491,474
Homestown	1,810	0	0	0	0	0	0	0	1,810
Hornersville	28,624	0	0	0	0	0	0	0	28,624
Houston	437,515	231	105,513	0	0	0	0	0	543,259
Howardville	3,762	0	0	805	0	0	0	0	4,567
Humansville	45,666	27,502	0	0	0	0	0	0	73,168
Hunnewell	5,054	0	0	0	0	0	0	0	5,054
Huntsville	49,381	0	24,690	0	0	0	0	0	74,071
Hurley	1,908	0	0	0	0	0	0	0	1,908
Iberia	79,935	38,148	0	0	0	0	0	0	118,083
Illmo-Scott City	58	0	0	0	0	0	0	0	58
Independence	15,348,976	7,666,114	0	0	0	0	0	0	23,015,090
Indian Point (Village of)	123,555	61,778	0	0	0	0	0	0	185,333
Innsbrook (Village of)	18,098	0	0	0	0	0	0	0	18,098
Ironton	215,749	95,830	96,613	0	0	0	0	0	408,192
Jackson	1,502,335	0	719,198	0	0	0	0	0	2,221,533
Jamesport	51,717	0	0	0	0	0	0	0	51,717
Jasper	117,420	58,709	56,170	0	0	0	0	0	232,299
Jefferson City	7,758,938	3,779,844	456	0	0	0	0	0	11,539,238
Jennings	0	856,243	0	0	0	0	0	0	856,243
Jonesburg	61,609	29,066	0	0	0	0	0	0	90,675
Joplin	10,112,701	0	5,056,715	0	0	0	0	0	15,169,416
Josephville	4,475	0	0	0	0	0	0	0	4,475
Kahoka	153,373	0	0	0	0	0	0	0	153,373
Kansas City	58,826,481	30,066,031	29,413,659	29,980,704	0	0	0	0	148,286,875
Kearney	677,826	316,272	322,133	0	0	0	0	0	1,316,231
Kelso	42,609	0	0	0	0	0	0	0	42,609
Kennett	1,138,798	0	0	0	0	0	0	0	1,138,798

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Kidder	25,536	0	0	0	0	0	0	0	25,536
Kimberling City	314,998	302,058	0	11	0	0	0	0	617,067
Kimmswick	47,647	0	23,823	0	0	0	0	0	71,470
King City	82,284	0	0	0	0	0	0	0	82,284
Kingdom City	212,399	106,185	0	0	0	0	0	0	318,584
Kinloch	0	146,015	0	0	0	0	0	0	146,015
Kirksville	2,114,235	1,530,404	1,023,089	0	0	0	0	0	4,667,728
Kirkwood	0	2,972,776	0	91,417	0	0	0	0	3,064,193
Knob Noster	137,962	63,087	63,385	21,282	0	0	0	0	285,716
Koshkonong	0	4,216	0	0	0	0	0	0	4,216
La Belle	35,894	0	0	0	0	0	0	0	35,894
La Grange	30,157	0	0	0	0	0	0	0	30,157
La Monte	68,928	0	0	0	0	0	0	0	68,928
La Plata	77,279	0	0	0	0	0	0	0	77,279
Ladonia	0	12,655	12,655	0	0	0	0	0	25,310
Ladue	0	811,231	0	0	0	0	0	0	811,231
Lake Ozark	430,869	211,251	211,258	0	0	0	0	0	853,378
Lake St. Louis	475,105	0	237,571	0	0	0	0	0	712,676
Lakeside	451	0	0	0	0	0	0	0	451
Lakeview	2	0	0	0	0	0	0	0	2
Lamar	502,867	251,410	251,409	0	0	0	0	0	1,005,686
Lanagan	13,207	0	2	0	0	0	0	0	13,209
Lancaster	67,116	0	0	0	0	0	0	0	67,116
Lathrop	104,217	51,844	0	0	0	0	0	0	156,061
Laurie	378,570	47,850	0	0	0	0	0	0	426,420
Lawson	147,800	73,903	0	0	0	0	0	0	221,703
Leadington	157,689	78,845	78,844	18,176	0	0	0	0	333,554
Leadwood	27,838	0	0	0	0	0	0	0	27,838
Lebanon	2,611,351	1,280,372	1,281,897	0	0	0	0	0	5,173,620
Lee's Summit	7,478,308	6,410,422	3,545,319	0	0	0	0	0	17,434,049
Leeton	25,560	12,741	0	0	0	0	0	0	38,301
Levasy	5,819	0	0	0	0	0	0	0	5,819
Lexington	349,797	335,716	0	0	0	0	0	0	685,513
Liberal	31,755	0	0	0	0	0	0	0	31,755
Liberty	3,092,959	1,475,891	0	0	0	0	0	0	4,568,850
Licking	209,670	104,833	0	0	0	0	0	0	314,503

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COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
YEAR ENDED JUNE 30, 2000

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Lilbourn	58,092	0	0	1,748	0	0	0	0	59,840
Lincoln	77,225	36,705	0	12,705	0	0	0	0	126,635
Linn	172,755	0	0	0	0	0	0	0	172,755
Linn Creek	76,079	38,043	0	16,516	0	0	0	0	130,638
Lockwood	72,963	0	0	4,850	0	0	0	0	77,813
Loma Linda	12,695	0	0	0	0	0	0	0	12,695
Lone Jack	38,688	0	0	0	0	0	0	0	38,688
Louisiana	437,683	0	0	0	0	0	0	0	437,683
Lowry City	41,410	0	0	1,956	0	0	0	0	43,366
Macks Creek	8,419	0	0	0	0	0	0	0	8,419
Macon	672,788	168	0	0	0	0	0	0	672,956
Madison	26,711	0	0	0	0	0	0	0	26,711
Malden	565,241	135,092	0	0	0	0	0	0	700,333
Malta Bend	7,791	0	0	0	0	0	0	0	7,791
Manchester	0	803,734	0	0	0	0	0	0	803,734
Mansfield	121,932	69,618	0	0	0	0	0	0	191,550
Maplewood	0	1,451,663	0	71,290	0	0	0	0	1,522,953
Marble Hill	219,127	109,575	0	0	0	0	0	0	328,702
Marceline	177,674	0	80,906	0	0	0	0	0	258,580
Marionville	116,963	28,706	58,486	0	0	0	0	0	204,155
Marquand	10,786	0	0	0	0	0	0	0	10,786
Marshall	1,285,212	0	0	0	0	0	0	0	1,285,212
Marshfield	763,511	380,599	0	0	0	0	0	0	1,144,110
Marthasville	0	25,172	25,171	3,788	0	0	0	0	54,131
Marston	61,404	30,728	0	6,122	0	0	0	0	98,254
Martinsburg	26,490	0	0	0	0	0	0	0	26,490
Maryland Heights	0	4,647,010	0	0	0	0	0	0	4,647,010
Maryville	1,321,552	820,443	0	0	0	0	0	0	2,141,995
Matthews	48,008	0	0	0	0	0	0	0	48,008
Maysville	56,593	14,149	28,299	0	0	0	0	0	99,041
Memphis	235,853	0	0	0	0	0	0	0	235,853
Merriam Woods	15,256	0	0	0	0	0	0	0	15,256
Meta	21,985	0	0	0	0	0	0	0	21,985
Mexico	1,345,697	642,816	0	0	0	0	0	0	1,988,513
Middletown	11,957	0	0	0	0	0	0	0	11,957
Milan	198,453	0	0	0	0	0	0	0	198,453

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DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
YEAR ENDED JUNE 30, 2000

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Miller	36,259	0	16,563	0	0	0	0	0	52,822
Miner	429,607	423,251	0	19,919	0	0	0	0	872,777
Moberly	1,816,503	1,743,925	871,277	0	0	0	0	0	4,431,705
Mokane	10,340	0	0	0	0	0	0	0	10,340
Monett	1,353,880	674,436	0	0	0	0	0	0	2,028,316
Monroe City	268,903	126,599	0	0	0	0	0	0	395,502
Montgomery City	286,150	0	131,516	0	0	0	0	0	417,666
Montrose	23,252	11,627	0	0	0	0	0	0	34,879
Morehouse	28,935	0	0	0	0	0	0	0	28,935
Morley	12,956	0	0	0	0	0	0	0	12,956
Morrison	10,274	0	0	0	0	0	0	0	10,274
Mosby	127,883	0	0	0	0	0	0	0	127,883
Moscow Mills	225,752	0	109,660	0	0	0	0	0	335,412
Mound City	50,690	50,681	0	0	0	0	0	0	101,371
Mount Vernon	471,928	235,978	0	0	0	0	0	0	707,906
Mountain Grove	817,432	408,743	0	0	0	0	0	0	1,226,175
Mountain View	391,117	0	189,470	0	0	0	0	0	580,587
Naylor	18,534	8,281	8,305	4,534	0	0	0	0	39,654
Neelyville	8,092	0	0	0	0	0	0	0	8,092
Neosho	1,775,115	861,384	647,432	0	0	0	0	0	3,283,931
Nevada	1,163,315	755,118	582,624	0	0	0	0	0	2,501,057
New Bloomfield	17,620	0	0	0	0	0	0	0	17,620
New Cambria	6,318	0	0	0	0	0	0	0	6,318
New Florence	71,680	33,962	33,962	0	0	0	0	0	139,604
New Franklin	33,731	16,867	13,923	0	0	0	0	0	64,521
New Haven	178,523	0	84,884	0	0	0	0	0	263,407
New London	84,221	0	25,089	0	0	0	0	0	109,310
New Madrid	207,246	0	0	27,819	0	0	0	0	235,065
New Melle	22,905	0	0	2,635	0	0	0	0	25,540
Newburg	16,880	7,495	7,495	0	0	0	0	0	31,870
Niangua	12,628	0	0	0	0	0	0	0	12,628
Nixa	1,329,762	0	664,882	0	0	0	0	0	1,994,644
Noel	111,506	41,803	52,594	0	0	0	0	0	205,903
Norborne	38,174	0	0	0	0	0	0	0	38,174
Normandy	0	103,726	0	0	0	0	0	0	103,726
North Kansas City	3,175,555	0	1,581,230	0	0	0	0	0	4,756,785

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DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
YEAR ENDED JUNE 30, 2000

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Northmoor	174,163	0	0	0	0	0	0	0	174,163
Northwoods	0	275,927	0	0	0	0	0	0	275,927
Norwood	29,001	0	0	0	0	0	0	0	29,001
O'Fallon	6,374,428	0	3,074,338	0	0	0	0	0	9,448,766
Oak Grove	547,382	271,755	271,756	0	0	0	0	0	1,090,893
Oakland	0	86,075	0	0	0	0	0	0	86,075
Oakview	57,435	27,513	0	3,400	0	0	0	0	88,348
Odessa	701,308	438,141	0	0	0	0	0	0	1,139,449
Old Monroe	32,109	7,741	7,741	0	0	0	0	0	47,591
Olivette	0	483,751	0	59,854	0	0	0	0	543,605
Oran	47,177	23,603	0	0	0	0	0	0	70,780
Oronogo	21,113	0	0	0	0	0	0	0	21,113
Orrick	34,145	0	14,864	0	0	0	0	0	49,009
Osage Beach	3,249,848	1,609,754	1,610,101	0	0	0	0	0	6,469,703
Osceola	63,341	36,175	0	0	0	0	0	0	99,516
Otterville	23,079	0	0	0	0	0	0	0	23,079
Owensville	489,520	238,735	238,743	0	0	0	0	0	966,998
Ozark	1,122,908	560,149	0	0	0	0	0	0	1,683,057
Pacific	651,423	0	0	0	0	0	0	0	651,423
Pagedale	0	186,453	0	0	0	0	0	0	186,453
Palmyra	310,742	150,386	0	0	0	0	0	0	461,128
Paris	106,464	46,431	46,431	0	0	0	0	0	199,326
Park Hills	557,016	259,964	259,964	0	0	0	0	0	1,076,944
Parkville	474,598	0	229,518	0	0	0	0	0	704,116
Parkway	14,502	0	0	0	0	0	0	0	14,502
Parma	25,812	0	0	2,145	0	0	0	0	27,957
Pasadena Hills	0	62,956	0	3,761	0	0	0	0	66,717
Pasadena Park	0	28,749	0	0	0	0	0	0	28,749
Pattonsburg	26,323	0	0	4,105	0	0	0	0	30,428
Peculiar	220,860	110,443	101,473	0	0	0	0	0	432,776
Peerless Park	0	27,177	0	835	0	0	0	0	28,012
Perry	76,143	0	35,820	0	0	0	0	0	111,963
Perryville	1,247,538	465,479	623,741	0	0	0	0	0	2,336,758
Pevely	328,862	0	156,163	0	0	0	0	0	485,025
Piedmont	365,089	173,954	173,953	0	0	0	0	0	712,996
Pierce City	51,800	0	29,579	0	0	0	0	0	81,379

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SALES AND USE TAX
COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
YEAR ENDED JUNE 30, 2000

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Pilot Grove	38,770	0	19,385	17,852	0	0	0	0	76,007
Pilot Knob	52,286	26,146	24,556	0	0	0	0	0	102,988
Pine Lawn	0	327,258	0	0	0	0	0	0	327,258
Pineville	48,466	24,236	0	15,999	0	0	0	0	88,701
Platte City	469,464	469,488	0	0	0	0	0	0	938,952
Platte Woods	72,160	0	36,080	0	0	0	0	0	108,240
Plattsburg	165,468	83,040	0	0	0	0	0	0	248,508
Pleasant Hill	433,157	216,533	198,138	0	0	0	0	0	847,828
Pleasant Hope	42,194	8,401	8,401	2,938	0	0	0	0	61,934
Pleasant Valley	171,138	85,556	42,778	0	0	0	0	0	299,472
Polo	27,541	0	26,556	0	0	0	0	0	54,097
Poplar Bluff	3,475,495	1,755,813	0	0	0	0	0	0	5,231,308
Portage Des Sioux	14,616	0	0	0	0	0	0	0	14,616
Portageville	302,045	142,497	0	0	0	0	0	0	444,542
Potosi	514,247	0	0	0	0	0	0	0	514,247
Princeton	89,043	0	0	0	0	0	0	0	89,043
Purdy	45,856	0	0	0	0	0	0	0	45,856
Puxico	97,171	0	0	0	0	0	0	0	97,171
Queen City	26,587	0	0	0	0	0	0	0	26,587
Qulin	27,050	13,118	0	0	0	0	0	0	40,168
Randolph	73,490	0	0	0	0	0	0	0	73,490
Raymore	1,020,768	964,438	481,848	0	0	0	0	0	2,467,054
Raytown	2,903,765	681,080	0	0	0	0	0	0	3,584,845
Redings Mill	2,019	0	0	0	0	0	0	0	2,019
Reeds Spring	72,606	24,966	0	0	0	0	0	0	97,572
Republic	757,970	379,078	378,985	0	0	0	0	0	1,516,033
Rich Hill	69,316	0	0	0	0	0	0	0	69,316
Richland	135,410	61,949	62,008	0	0	0	0	0	259,367
Richmond	706,203	0	0	0	0	0	0	0	706,203
Richmond Heights	0	4,637,619	0	0	0	0	0	0	4,637,619
Ridgeway	28,091	0	0	0	0	0	0	0	28,091
Risco	15,830	0	0	0	0	0	0	0	15,830
River Bend	26,171	0	0	0	0	0	0	0	26,171
Riverside	983,579	0	0	92,692	0	0	0	0	1,076,271
Riverview	0	174,524	0	10,424	0	0	0	0	184,948
Rocheport	18,338	9,169	0	0	0	0	0	0	27,507

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YEAR ENDED JUNE 30, 2000

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Rock Hill	0	350,150	0	0	0	0	0	0	350,150
Rock Port	165,281	82,648	0	24,615	0	0	0	0	272,544
Rockaway Beach	35,262	16,271	16,270	0	0	0	0	0	67,803
Rockville	6,939	0	0	0	0	0	0	0	6,939
Rogersville	178,479	89,160	84,060	0	0	0	0	0	351,699
Rolla	2,971,373	2,964,566	1,485,664	0	0	0	0	0	7,421,603
Rosebud	35,149	0	16,711	0	0	0	0	0	51,860
Russellville	47,109	0	0	0	0	0	0	0	47,109
Rutledge	10,317	0	0	0	0	0	0	0	10,317
Saginaw	15,603	0	0	0	0	0	0	0	15,603
Salem	848,101	423,820	0	0	0	0	0	0	1,271,921
Salisbury	149,777	0	0	0	0	0	0	0	149,777
Sarcoxi	92,732	0	41,871	0	0	0	0	0	134,603
Savannah	559,229	0	0	0	0	0	0	0	559,229
Scotsdale	0	5,952	0	0	0	0	0	0	5,952
Scott City	369,398	86,763	173,787	0	0	0	0	0	629,948
Sedalia	3,533,020	3,019,316	1,708,311	0	0	0	0	0	8,260,647
Seligman	72,854	36,029	0	0	0	0	0	0	108,883
Senath	52,303	0	0	0	0	0	0	0	52,303
Seneca	151,175	70,715	70,736	0	0	0	0	0	292,626
Seymour	149,984	0	0	0	0	0	0	0	149,984
Shelbina	231,367	57,713	0	0	0	0	0	0	289,080
Shelbyville	29,450	0	0	0	0	0	0	0	29,450
Sheldon	21,325	0	0	0	0	0	0	0	21,325
Shrewsbury	0	1,113,178	0	0	0	0	0	0	1,113,178
Sikeston	2,398,768	1,197,404	1,199,154	0	0	0	0	0	4,795,326
Silex	22,249	0	0	4,452	0	0	0	0	26,701
Silver Creek	11,852	0	0	0	0	0	0	0	11,852
Slater	100,826	50,419	50,419	0	0	0	0	0	201,664
Smithton	13,208	0	0	0	0	0	0	0	13,208
Smithville	634,040	0	303,677	47,434	0	0	0	0	985,151
Southwest City	79,973	0	38,272	38,819	0	0	0	0	157,064
Sparta	53,433	0	0	0	0	0	0	0	53,433
Spickard	5,564	0	0	0	0	0	0	0	5,564
Springfield	31,836,337	7,777,599	3,881,877	3,252,391	0	0	0	0	46,748,204
St. Ann	0	1,811,369	0	0	0	0	0	0	1,811,369

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COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
St. Charles	9,030,259	4,372,380	0	0	0	0	0	0	13,402,639
St. Clair	531,171	265,410	0	0	0	0	0	0	796,581
St. Elizabeth	21,554	0	0	0	0	0	0	0	21,554
St. James	369,043	0	189,418	0	0	0	0	0	558,461
St. John	0	458,943	0	0	0	0	0	0	458,943
St. Joseph	9,463,730	4,730,483	1,418,569	0	0	0	0	0	15,612,782
St. Louis	49,228,450	50,055,073	26,828,969	0	0	0	0	0	126,112,492
St. Martins	37,102	0	0	0	0	0	0	0	37,102
St. Mary	22,168	0	10,986	0	0	0	0	0	33,154
St. Peters	9,812,132	0	4,906,059	0	0	0	0	0	14,718,191
St. Robert	851,296	425,588	416,443	0	0	0	0	0	1,693,327
St. Thomas	9,972	0	0	0	0	0	0	0	9,972
Ste. Genevieve	587,665	281,515	281,501	52,241	0	0	0	0	1,202,922
Steele	122,891	0	0	0	0	0	0	0	122,891
Steelville	194,169	51,574	0	0	0	0	0	0	245,743
Stella	61	0	0	0	0	0	0	0	61
Stewartsville	31,156	0	0	0	0	0	0	0	31,156
Stockton	177,823	88,908	88,908	17,723	0	0	0	0	373,362
Stoutland	10,564	0	0	0	0	0	0	0	10,564
Stover	89,200	0	42,193	0	0	0	0	0	131,393
Strafford	178,485	89,248	0	0	0	0	0	0	267,733
Sturgeon	46,149	0	20,784	0	0	0	0	0	66,933
Sugar Creek	313,185	0	0	53,093	0	0	0	0	366,278
Sullivan	1,224,589	611,870	0	0	0	0	0	0	1,836,459
Summersville	40,909	0	0	0	0	0	0	0	40,909
Sunrise Beach	106,286	0	0	14,718	0	0	0	0	121,004
Sunset Hills	0	1,283,301	0	0	0	0	0	0	1,283,301
Sweet Springs	95,896	43,453	43,452	0	0	0	0	0	182,801
Table Rock Townsite	12,281	0	0	0	0	0	0	0	12,281
Taneyville	7,455	0	0	0	0	0	0	0	7,455
Taos	20,323	0	0	0	0	0	0	0	20,323
Tarkio	192,869	0	0	0	0	0	0	0	192,869
Thayer	335,380	0	0	0	0	0	0	0	335,380
Theodosia	45,621	0	0	0	0	0	0	0	45,621
Tipton	176,954	60,522	0	0	0	0	0	0	237,476
Town and Country	0	2,847,455	0	0	0	0	0	0	2,847,455

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COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Trenton	699,884	341,103	0	0	0	0	0	0	1,040,987
Troy	1,641,463	0	806,144	0	0	0	0	0	2,447,607
Truesdale	41,954	0	0	0	0	0	0	0	41,954
Tuscumbia	7,839	0	0	0	0	0	0	0	7,839
Twin Oaks	0	264,781	0	0	0	0	0	0	264,781
Union	1,173,676	293,339	586,802	0	0	0	0	0	2,053,817
Unionville	149,167	0	0	0	0	0	0	0	149,167
University City	0	2,169,994	0	129,410	0	0	0	0	2,299,404
Urbana	29,979	0	0	0	0	0	0	0	29,979
Urich	52,290	25,711	0	0	0	0	0	0	78,001
Uplands Park	0	26,966	0	1,611	0	0	0	0	28,577
Valley Park	0	592,577	0	0	0	0	0	0	592,577
Van Buren	110,360	52,064	0	0	0	0	0	0	162,424
Vandalia	300,586	150,147	0	0	0	0	0	0	450,733
Vandiver	109,027	0	0	0	0	0	0	0	109,027
Velda	0	86,301	0	0	0	0	0	0	86,301
Velda Village Hills	0	71,062	0	0	0	0	0	0	71,062
Verona	24,747	0	0	0	0	0	0	0	24,747
Versailles	415,562	407,960	0	0	0	0	0	0	823,522
Viburnum	64,578	0	0	0	0	0	0	0	64,578
Vienna	90,364	0	43,848	8,916	0	0	0	0	143,128
Village of Four Seasons	110,850	0	0	13,615	0	0	0	0	124,465
Vinita Park	0	197,884	0	0	0	0	0	0	197,884
Vinita Terrace	0	18,265	0	0	0	0	0	0	18,265
Walnut Grove	34,886	0	0	0	0	0	0	0	34,886
Wardell	11,770	0	0	0	0	0	0	0	11,770
Wardsville	30,153	0	0	0	0	0	0	0	30,153
Warrensburg	2,066,611	1,033,475	0	236,839	0	0	0	0	3,336,925
Warrenton	1,148,405	287,103	574,202	0	0	0	0	0	2,009,710
Warsaw	463,152	231,585	224,893	0	0	0	0	0	919,630
Warson Woods	0	219,966	0	0	0	0	0	0	219,966
Washburn	17,681	8,841	8,841	0	0	0	0	0	35,363
Washington	2,540,866	1,270,414	0	179,718	0	0	0	0	3,990,998
Waverly	39,023	0	17,157	0	0	0	0	0	56,180
Wayland	16,766	0	0	0	0	0	0	0	16,766
Waynesville	420,821	100,361	200,806	0	0	0	0	0	721,988

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DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
YEAR ENDED JUNE 30, 2000

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Weaubleau	20,396	0	0	0	0	0	0	0	20,396
Webb City	929,008	440,775	441,352	0	0	0	0	0	1,811,135
Webster Groves	0	1,533,952	0	0	0	0	0	0	1,533,952
Weldon Spring	128,157	0	0	0	0	0	0	0	128,157
Wellsville	60,815	17,025	30,408	0	0	0	0	0	108,248
Wellston	0	195,191	0	0	0	0	0	0	195,191
Wentzville	1,436,111	702,438	214,723	409,335	0	0	0	0	2,762,607
West Plains	2,406,444	1,786,976	0	0	0	0	0	0	4,193,420
Weston	146,989	0	73,151	12,427	0	0	0	0	232,567
Westphalia	34,585	0	0	2,556	0	0	0	0	37,141
Wheatland	13,831	0	0	0	0	0	0	0	13,831
Wheaton	37,118	0	0	0	0	0	0	0	37,118
Wilbur Park	0	28,209	0	0	0	0	0	0	28,209
Wildwood	0	589,841	0	0	0	0	0	0	589,841
Willard	238,537	119,269	0	10,604	0	0	0	0	368,410
Williamsville	20,924	7,768	0	0	0	0	0	0	28,692
Willow Springs	230,734	115,383	0	0	0	0	0	0	346,117
Windsor	203,576	0	0	0	0	0	0	0	203,576
Winfield	47,334	0	22,518	0	0	0	0	0	69,852
Winona	83,635	20,611	19,732	0	0	0	0	0	123,978
Woods Heights	28,638	0	0	1,618	0	0	0	0	30,256
Woodson Terrace	0	330,770	0	13,978	0	0	0	0	344,748
Wright City	152,691	36,551	73,174	0	0	0	0	0	262,416
Wyaconda	7,684	0	0	0	0	0	0	0	7,684
Wyatt	10,889	0	0	0	0	0	0	0	10,889
COUNTIES:									
Adair	0	0	0	0	1,250,663	1,246,316	0	0	2,496,979
Andrew	0	0	0	112,135	405,785	811,583	0	0	1,329,503
Atchison	0	0	0	0	0	639,596	0	0	639,596
Audrain	0	0	0	0	1,028,339	2,056,274	0	0	3,084,613
Barry	0	0	0	0	1,437,278	1,437,485	0	0	2,874,763
Barton	0	0	0	0	430,541	430,483	0	0	861,024
Bates	0	0	0	46,016	0	515,683	0	0	561,699
Benton	0	0	0	0	571,736	620,954	0	0	1,192,690
Bollinger	0	0	0	0	262,403	262,450	0	0	524,853
Boone	0	0	0	0	8,708,027	8,701,197	0	0	17,409,224

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DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
YEAR ENDED JUNE 30, 2000

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Buchanan	0	0	0	0	4,974,382	5,968,914	0	0	10,943,296
Butler	0	0	0	0	2,322,205	2,321,427	0	0	4,643,632
Caldwell	0	0	0	43,564	195,482	390,957	0	0	630,003
Callaway	0	0	0	0	0	1,410,558	0	0	1,410,558
Camden	0	0	0	0	3,479,918	3,477,503	0	0	6,957,421
Cape Girardeau	0	0	0	0	5,101,102	80	0	0	5,101,182
Carroll	0	0	0	17,505	275,438	21,644	0	0	314,587
Carter	0	0	0	0	160,754	160,781	0	0	321,535
Cass	0	0	0	0	3,573,391	1,950,391	0	0	5,523,782
Cedar	0	0	0	0	424,439	0	0	0	424,439
Chariton	0	0	0	31,004	226,354	226,155	0	0	483,513
Christian	0	0	0	0	1,898,466	2,855,020	0	0	4,753,486
Clark	0	0	0	0	186,971	560,553	0	0	747,524
Clay	0	0	0	0	12,650,907	12,680,443	0	0	25,331,350
Clinton	0	0	0	74,461	460,529	460,490	0	0	995,480
Cole	0	0	0	387,669	0	4,358,906	0	0	4,746,575
Cooper	0	0	0	0	573,857	1,434,128	0	0	2,007,985
Crawford	0	0	0	0	778,599	1,090,730	0	0	1,869,329
Dade	0	0	0	26,828	214,400	214,401	0	0	455,629
Dallas	0	0	0	0	497,773	1,450,660	0	0	1,948,433
Daviess	0	0	0	35,418	0	622,054	0	0	657,472
Dekalb	0	0	0	0	546,256	546,351	0	0	1,092,607
Dent	0	0	0	0	621,651	0	0	0	621,651
Douglas	0	0	0	0	331,593	331,607	0	0	663,200
Dunklin	0	0	0	0	0	1,255,288	0	0	1,255,288
Franklin	0	0	0	0	4,388,569	6,584,556	0	0	10,973,125
Gasconade	0	0	0	0	650,520	650,520	0	0	1,301,040
Gentry	0	0	0	0	0	393,716	0	0	393,716
Greene	0	0	0	0	18,313,953	13,726,938	0	0	32,040,891
Grundy	0	0	0	0	418,647	418,513	0	0	837,160
Harrison	0	0	0	0	0	817,687	0	0	817,687
Henry	0	0	0	68,760	1,023,710	0	0	0	1,092,470
Hickory	0	0	0	0	219,789	439,517	0	0	659,306
Holt	0	0	0	0	143,965	503,546	0	0	647,511
Howard	0	0	0	0	236,704	680,458	0	0	917,162
Howell	0	0	0	0	1,820,254	0	0	0	1,820,254

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DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
YEAR ENDED JUNE 30, 2000

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Iron	0	0	0	0	307,083	0	0	0	307,083
Jackson	0	0	0	0	38,205,711	28,956,194	0	0	67,161,905
Jasper	0	0	0	0	4,916,999	4,587,852	0	0	9,504,851
Jefferson	0	0	0	0	8,026,255	16,054,478	0	0	24,080,733
Johnson	0	0	0	0	1,715,595	3,311,267	0	0	5,026,862
Knox	0	0	0	0	110,956	332,462	0	0	443,418
Laclede	0	0	0	0	1,639,777	1,636,642	0	0	3,276,419
Lafayette	0	0	0	0	1,216,367	1,216,821	0	0	2,433,188
Lawrence	0	0	0	0	1,086,702	1,086,784	0	0	2,173,486
Lewis	0	0	0	125,074	223,716	469,469	0	0	818,259
Lincoln	0	0	0	0	1,536,563	3,957,467	0	0	5,494,030
Linn	0	0	0	78,714	547,607	547,631	0	0	1,173,952
Livingston	0	0	0	0	792,906	0	0	0	792,906
Macon	0	0	0	0	536,141	937,963	0	0	1,474,104
Madison	0	0	0	0	377,618	161,704	0	0	539,322
Maries	0	0	0	66,844	214,582	428,977	0	0	710,403
Marion	0	0	0	0	1,450,413	2,175,721	0	0	3,626,134
McDonald	0	0	0	0	617,624	571,961	0	0	1,189,585
Mercer	0	0	0	0	120,895	120,895	0	0	241,790
Miller	0	0	0	117,576	1,040,727	1,039,316	0	0	2,197,619
Mississippi	0	0	0	0	440,776	1,537,887	0	0	1,978,663
Moniteau	0	0	0	0	417,365	407,174	0	0	824,539
Monroe	0	0	0	56,362	223,932	223,956	0	0	504,250
Montgomery	0	0	0	0	363,341	544,673	0	0	908,014
Morgan	0	0	0	0	825,507	873,595	0	0	1,699,102
New Madrid	0	0	0	0	1,407,035	0	0	0	1,407,035
Newton	0	0	0	0	1,828,601	2,438,113	0	0	4,266,714
Nodaway	0	0	0	0	833,037	832,968	0	0	1,666,005
Oregon	0	0	0	0	326,384	326,386	0	0	652,770
Osage	0	0	0	0	398,002	0	0	0	398,002
Ozark	0	0	0	0	226,976	496,747	0	0	723,723
Pemiscot	0	0	0	0	605,616	905,474	0	0	1,511,090
Perry	0	0	0	0	974,954	924,572	0	0	1,899,526
Pettis	0	0	0	160,534	2,171,472	0	0	0	2,332,006
Phelps	0	0	0	0	2,004,140	1,128,054	0	0	3,132,194
Pike	0	0	0	0	559,417	1,226,327	0	0	1,785,744

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DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
YEAR ENDED JUNE 30, 2000

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	Districts Sales Tax Trust Fund	Total (Memorandum Only)
Platte	0	0	0	1,572,163	4,319,609	5,354,286	0	0	11,246,058
Polk	0	0	0	0	0	2,086,620	0	0	2,086,620
Pulaski	0	0	0	0	1,162,493	620	0	0	1,163,113
Putnam	0	0	0	0	0	390,483	0	0	390,483
Ralls	0	0	0	0	370,552	370,483	0	0	741,035
Randolph	0	0	0	0	1,112,956	0	0	0	1,112,956
Ray	0	0	0	0	641,865	1,283,714	0	0	1,925,579
Ripley	0	0	0	0	0	373,660	0	0	373,660
Saline	0	0	0	0	872,745	872,644	0	0	1,745,389
Schuyler	0	0	0	0	128,251	256,563	0	0	384,814
Scotland	0	0	0	0	0	391,112	0	0	391,112
Scott	0	0	0	0	1,267,730	0	0	0	1,267,730
Shannon	0	0	0	0	189,313	0	0	0	189,313
Shelby	0	0	0	55,090	216,424	432,368	0	0	703,882
St. Charles	0	0	0	3,162,300	15,877,218	31,756,268	0	0	50,795,786
St. Clair	0	0	0	0	238,047	0	0	0	238,047
St. Francois	0	0	0	0	2,614,034	3,734,402	0	0	6,348,436
St. Louis	0	0	110,172,711	0	0	0	147,442,888	0	257,615,599
Ste. Genevieve	0	0	0	0	649,882	650,162	0	0	1,300,044
Stoddard	0	0	0	0	1,011,766	0	0	0	1,011,766
Stone	0	0	0	234,897	1,592,575	4,093,893	0	0	5,921,365
Sullivan	0	0	0	0	199,862	417,345	0	0	617,207
Taney	0	0	0	0	5,028,127	10,057,061	0	0	15,085,188
Texas	0	0	0	0	698,462	0	0	0	698,462
Vernon	0	0	0	0	779,163	0	0	0	779,163
Warren	0	0	0	0	1,022,154	3,065,896	0	0	4,088,050
Washington	0	0	0	70,251	551,337	1,653,578	0	0	2,275,166
Wayne	0	0	0	0	393,138	393,157	0	0	786,295
Webster	0	0	0	0	935,623	1,311,219	0	0	2,246,842
Worth	0	0	0	0	57,683	89,192	0	0	146,875
Wright	0	0	0	0	671,164	0	0	0	671,164
DISTRICTS:									
SNI Valley Fire District	0	0	0	0	0	0	0	338,861	338,861
TOTALS	\$ 407,825,760	254,842,888	244,347,976	42,661,552	201,698,315	233,220,769	147,442,888	338,861	1,532,379,009

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DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
YEAR ENDED JUNE 30, 1999

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	District Sales Tax Trust Fund	Total (Memorandum Only)
CITIES:									
Adrian	\$ 81,437	0	0	0	0	0	0	0	81,437
Advance	132,291	66,150	0	0	0	0	0	0	198,441
Airport Drive	116,793	56,860	0	0	0	0	0	0	173,653
Alba	14,139	0	0	0	0	0	0	0	14,139
Albany	140,315	70,155	0	0	0	0	0	0	210,470
Alexandria	13,247	0	0	0	0	0	0	0	13,247
Alton	73,343	34,729	0	0	0	0	0	0	108,072
Amsterdam	11,606	0	0	0	0	0	0	0	11,606
Anderson	158,871	0	76,025	0	0	0	0	0	234,896
Annapolis	19,988	9,758	9,758	0	0	0	0	0	39,504
Appleton City	131,172	0	0	0	0	0	0	0	131,172
Arbyrd	25,748	0	0	0	0	0	0	0	25,748
Arcadia	61,198	0	0	0	0	0	0	0	61,198
Archie	34,098	0	0	0	0	0	0	0	34,098
Argyle	7,688	0	0	0	0	0	0	0	7,688
Arnold	3,080,235	738,911	0	0	0	0	0	0	3,819,146
Arrow Rock	8,384	4,192	0	0	0	0	0	0	12,576
Ash Grove	103,944	0	0	5,320	0	0	0	0	109,264
Ashland	226,567	108,181	0	0	0	0	0	0	334,748
Atlanta	11,169	0	0	0	0	0	0	0	11,169
Augusta	47,362	4,304	0	0	0	0	0	0	51,666
Aurora	784,181	0	374,519	0	0	0	0	0	1,158,700
Auxvasse	62,627	0	28,974	0	0	0	0	0	91,601
Ava	221,323	218,921	0	16,050	0	0	0	0	456,294
Avondale	13,418	0	0	0	0	0	0	0	13,418
Bagnell	5,710	0	0	0	0	0	0	0	5,710
Bakersfield	11,565	0	0	0	0	0	0	0	11,565
Ballwin	0	1,523,398	0	0	0	0	0	0	1,523,398
Bates City	76,134	19,891	0	7,849	0	0	0	0	103,874
Battlefield	24,380	0	19,235	0	0	0	0	0	43,615
Bel-Nor	0	23,729	0	444	0	0	0	0	24,173
Bel-Ridge	0	138,934	0	0	0	0	0	0	138,934
Bella Villa	0	8,970	0	368	0	0	0	0	9,338
Bellefontaine Neighbors	0	340,764	0	0	0	0	0	0	340,764

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DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
YEAR ENDED JUNE 30, 1999

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	District Sales Tax Trust Fund	Total (Memorandum Only)
Bell City	12,984	0	0	0	0	0	0	0	12,984
Belle	120,484	0	54,421	0	0	0	0	0	174,905
Bellflower	13,224	5,436	5,435	0	0	0	0	0	24,095
Belton	1,448,535	1,460,839	724,266	0	0	0	0	0	3,633,640
Benton	48,154	0	0	0	0	0	0	0	48,154
Berger	7,785	0	0	0	0	0	0	0	7,785
Berkleley	0	587,199	0	0	0	0	0	0	587,199
Bernie	90,105	44,832	0	0	0	0	0	0	134,937
Bethany	495,598	281,640	0	0	0	0	0	0	777,238
Beverly Hills	0	62,752	0	0	0	0	0	0	62,752
Bevier	34,230	0	1,735	0	0	0	0	0	35,965
Biehle	92,728	0	0	0	0	0	0	0	92,728
Billings	54,098	0	0	0	0	0	0	0	54,098
Birch Tree	32,467	0	15,120	0	0	0	0	0	47,587
Birmingham	19,336	0	0	0	0	0	0	0	19,336
Bismarck	76,685	0	34,276	0	0	0	0	0	110,961
Black Jack	0	85,927	0	5,891	0	0	0	0	91,818
Blackburn	6,277	0	0	0	0	0	0	0	6,277
Blairstown	11,515	0	0	0	0	0	0	0	11,515
Bland	22,101	9,054	0	0	0	0	0	0	31,155
Bloomfield	100,015	13,108	0	15,058	0	0	0	0	128,181
Blue Springs	5,311,067	0	2,519,600	0	0	0	0	0	7,830,667
Bolivar	1,240,503	359,619	598,500	0	0	0	0	0	2,198,622
Bonne Terre	351,801	83,125	166,250	0	0	0	0	0	601,176
Boonville	707,807	334,998	0	0	0	0	0	0	1,042,805
Bourbon	125,996	0	60,582	0	0	0	0	0	186,578
Bowling Green	387,483	0	182,911	0	0	0	0	0	570,394
Branson	7,297,687	0	3,636,318	0	0	0	0	0	10,934,005
Branson West	601,743	299,092	0	0	0	0	0	0	900,835
Braymer	44,382	0	0	0	0	0	0	0	44,382
Breckenridge	15,640	0	0	2,105	0	0	0	0	17,745
Brentwood	0	3,087,394	0	0	0	0	0	0	3,087,394
Bridgeton	0	3,466,999	0	0	0	0	0	0	3,466,999
Brookfield	611,281	140,136	290,930	25,245	0	0	0	0	1,067,592
Brookline	3,725	0	0	0	0	0	0	0	3,725

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DEPARTMENT OF REVENUE
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SALES AND USE TAX
COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
YEAR ENDED JUNE 30, 1999

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	District Sales Tax Trust Fund	Total (Memorandum Only)
Brookline Station	9,657	0	0	0	0	0	0	0	9,657
Browning	8,048	0	0	10,086	0	0	0	0	18,134
Brumley	7,433	0	0	0	0	0	0	0	7,433
Brunswick	107,459	0	119	0	0	0	0	0	107,578
Bucklin	27,193	0	0	8,311	0	0	0	0	35,504
Buckner	147,382	73,121	0	0	0	0	0	0	220,503
Buffalo	515,629	0	0	0	0	0	0	0	515,629
Bull Creek Village	4,786	0	0	0	0	0	0	0	4,786
Bunker	20,207	0	0	0	0	0	0	0	20,207
Butler	539,532	0	269,815	0	0	0	0	0	809,347
Bynes Mill	65,417	0	0	0	0	0	0	0	65,417
Cabool	259,211	1,125	0	0	0	0	0	0	260,336
Caledonia	9,757	0	0	0	0	0	0	0	9,757
Calhoun	10,254	3,988	0	0	0	0	0	0	14,242
California	406,576	0	0	0	0	0	0	0	406,576
Callao	6,990	0	0	0	0	0	0	0	6,990
Camdenton	950,640	473,903	467,683	0	0	0	0	0	1,892,226
Cameron	1,020,990	507,913	0	0	0	0	0	0	1,528,903
Campbell	108,868	0	0	0	0	0	0	0	108,868
Canton	143,051	53,288	0	0	0	0	0	0	196,339
Cape Girardeau	7,399,105	3,697,968	3,601,112	0	0	0	0	0	14,698,185
Cardwell	15,225	0	0	0	0	0	0	0	15,225
Carl Junction	172,805	0	72,466	0	0	0	0	0	245,271
Carrollton	336,687	0	168,181	0	0	0	0	0	504,868
Carterville	54,632	27,323	22,992	3,722	0	0	0	0	108,669
Carthage	1,534,898	755,084	738,750	0	0	0	0	0	3,028,732
Caruthersville	506,398	253,173	0	0	0	0	0	0	759,571
Cassville	561,316	280,707	0	0	0	0	0	0	842,023
Cedar City	0	0	0	0	0	0	0	0	0
Center	31,235	0	0	0	0	0	0	0	31,235
Centertown	26,149	0	0	0	0	0	0	0	26,149
Centerville	9,664	0	0	0	0	0	0	0	9,664
Centralia	291,335	0	0	0	0	0	0	0	291,335
Chaffee	158,001	79,013	0	0	0	0	0	0	237,014
Chamois	18,561	0	0	0	0	0	0	0	18,561

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	District Sales Tax Trust Fund	Total (Memorandum Only)
Charlack	0	62,366	0	0	0	0	0	0	62,366
Charleston	515,585	0	245,199	0	0	0	0	0	760,784
Chesterfield	0	3,904,185	0	0	0	0	0	0	3,904,185
Chilhowee	13,193	0	0	0	0	0	0	0	13,193
Chillicothe	1,377,175	659,424	659,872	0	0	0	0	0	2,696,471
Clarence	77,181	0	0	0	0	0	0	0	77,181
Clarksville	30,692	0	0	0	0	0	0	0	30,692
Clayton	0	2,727,980	0	0	0	0	0	0	2,727,980
Cleveland	30,934	0	0	0	0	0	0	0	30,934
Clever	38,944	0	0	0	0	0	0	0	38,944
Climax Springs	2,862	0	0	0	0	0	0	0	2,862
Clinton	1,351,329	995,377	642,864	3,475	0	0	0	0	2,993,045
Cole Camp	111,826	0	0	0	0	0	0	0	111,826
Collins	41,237	0	0	2,576	0	0	0	0	43,813
Columbia	13,844,951	3,356,386	6,714,087	0	0	0	0	0	23,915,424
Concordia	287,193	150,414	4,983	0	0	0	0	0	442,590
Conway	44,866	22,432	0	0	0	0	0	0	67,298
Corder	11,344	5,673	0	1,418	0	0	0	0	18,435
Cottleville	111,043	0	0	0	0	0	0	0	111,043
Country Club Hills	0	26,460	0	0	0	0	0	0	26,460
Craig	3,431	0	0	0	0	0	0	0	3,431
Crane	90,912	0	42,403	10,621	0	0	0	0	143,936
Creighton	8,429	0	0	0	0	0	0	0	8,429
Crestwood	0	2,039,453	0	0	0	0	0	0	2,039,453
Creve Coeur	0	2,578,397	0	0	0	0	0	0	2,578,397
Crocker	80,104	0	0	0	0	0	0	0	80,104
Crystal City	653,729	319,559	0	0	0	0	0	0	973,288
Crystal Lake	5,553	0	0	0	0	0	0	0	5,553
Crystal Lake Park	0	4,667	0	0	0	0	0	0	4,667
Cuba	515,299	0	257,675	0	0	0	0	0	772,974
De Soto	764,470	204,398	0	0	0	0	0	0	968,868
Dearborn	31,340	0	0	0	0	0	0	0	31,340
Deepwater	11,868	0	0	0	0	0	0	0	11,868
Dellwood	0	334,297	0	0	0	0	0	0	334,297
Delta	27,459	0	0	0	0	0	0	0	27,459

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	District Sales Tax Trust Fund	Total (Memorandum Only)
Des Peres	0	1,793,343	0	73,143	0	0	0	0	1,866,486
Desloge	576,058	275,765	275,765	0	0	0	0	0	1,127,588
Dexter	951,466	520,019	0	0	0	0	0	0	1,471,485
Diamond	36,149	0	15,796	0	0	0	0	0	51,945
Diggins	14,567	0	0	0	0	0	0	0	14,567
Dixon	134,373	0	62,183	0	0	0	0	0	196,556
Doniphan	374,436	0	178,945	0	0	0	0	0	553,381
Doolittle	23,616	0	0	0	0	0	0	0	23,616
Drexel	78,130	39,072	0	0	0	0	0	0	117,202
Dudley	31,921	0	0	0	0	0	0	0	31,921
Duenweg	62,930	0	0	0	0	0	0	0	62,930
Duquesne	118,893	0	0	0	0	0	0	0	118,893
Eagleville	71,688	35,865	17,933	0	0	0	0	0	125,486
East Lynne	8,041	4,021	0	0	0	0	0	0	12,062
East Prairie	190,025	0	85,600	0	0	0	0	0	275,625
Easton	6,615	0	0	0	0	0	0	0	6,615
Edgar Springs	13,535	0	0	0	0	0	0	0	13,535
Edgerton	20,249	0	0	0	0	0	0	0	20,249
Edina	107,750	0	0	0	0	0	0	0	107,750
Edmundson	0	290,440	0	8,832	0	0	0	0	299,272
El Dorado Springs	368,664	182,432	0	0	0	0	0	0	551,096
Eldon	751,608	378,524	29	0	0	0	0	0	1,130,161
Ellington	242,471	59,574	0	0	0	0	0	0	302,045
Ellisville	0	1,376,073	0	0	0	0	0	0	1,376,073
Ellsinore	27,631	13,035	0	0	0	0	0	0	40,666
Elsberry	131,720	0	58,208	4,994	0	0	0	0	194,922
Eminence	65,010	31,031	0	0	0	0	0	0	96,041
Emma	13,539	0	0	0	0	0	0	0	13,539
Eolia	20,099	0	0	0	0	0	0	0	20,099
Essex	16,750	0	0	0	0	0	0	0	16,750
Esther	0	0	0	0	0	0	0	0	0
Everton	3,394	0	0	0	0	0	0	0	3,394
Ewing	23,357	0	0	0	0	0	0	0	23,357
Excelsior Springs	1,206,005	602,891	576,610	2,840	0	0	0	0	2,388,346
Exeter	17,209	0	0	0	0	0	0	0	17,209

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	District Sales Tax Trust Fund	Total (Memorandum Only)
Eureka	0	974,033	0	0	0	0	0	0	974,033
Fair Grove	72,610	20,190	20,190	0	0	0	0	0	112,990
Fair Play	0	9,624	9,624	0	0	0	0	0	19,248
Fairfax	35,774	0	0	0	0	0	0	0	35,774
Fairview	13,579	0	0	0	0	0	0	0	13,579
Farber	25,799	0	0	0	0	0	0	0	25,799
Farmington	2,294,578	1,147,216	0	0	0	0	0	0	3,441,794
Fayette	150,050	0	0	0	0	0	0	0	150,050
Fenton	0	2,025,844	0	0	0	0	0	0	2,025,844
Ferguson	0	1,390,639	0	0	0	0	0	0	1,390,639
Ferrelview	17,711	0	0	0	0	0	0	0	17,711
Festus	2,082,697	507,841	1,017,526	0	0	0	0	0	3,608,064
Fisk	34,603	16,225	0	0	0	0	0	0	50,828
Flat River	23	0	11	0	0	0	0	0	34
Flint Hill	66,283	0	0	0	0	0	0	0	66,283
Flordell Hills	0	24,409	0	5,204	0	0	0	0	29,613
Florissant	0	3,747,559	0	0	0	0	0	0	3,747,559
Foley	12,812	0	0	0	0	0	0	0	12,812
Fordland	27,172	0	0	0	0	0	0	0	27,172
Forest City	11,519	0	0	0	0	0	0	0	11,519
Foristell	117,006	58,514	0	15,518	0	0	0	0	191,038
Forsyth	232,449	113,025	0	0	0	0	0	0	345,474
Frankford	9,899	0	0	0	0	0	0	0	9,899
Franklin	3,909	1,955	1,955	0	0	0	0	0	7,819
Fredericktown	422,680	0	198,979	0	0	0	0	0	621,659
Freeburg	96,138	24,020	0	0	0	0	0	0	120,158
Freeman	28,664	0	0	0	0	0	0	0	28,664
Fremont Hills	16,364	0	0	1,546	0	0	0	0	17,910
Frontenac	0	825,972	0	0	0	0	0	0	825,972
Fulton	1,124,330	561,848	562,036	0	0	0	0	0	2,248,214
Gainesville	157,503	0	0	0	0	0	0	0	157,503
Galena	20,710	0	0	0	0	0	0	0	20,710
Gallatin	128,930	0	0	5,200	0	0	0	0	134,130
Garden City	89,858	0	2,753	0	0	0	0	0	92,611
Gasconade	4,624	0	0	0	0	0	0	0	4,624

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Gerald	120,519	0	57,726	0	0	0	0	0	178,245
Gerster	202	0	0	0	0	0	0	0	202
Gilliam	2,881	333	0	0	0	0	0	0	3,214
Gladstone	3,174,195	1,513,717	1,516,386	0	0	0	0	0	6,204,298
Glasgow	92,417	23,096	43,061	0	0	0	0	0	158,574
Glendale	0	172,218	0	62,359	0	0	0	0	234,577
Golden City	37,583	10,829	21,476	0	0	0	0	0	69,888
Goodman	48,567	0	0	0	0	0	0	0	48,567
Gower	70,673	5,713	0	5,080	0	0	0	0	81,466
Grain Valley	364,521	168,427	168,458	0	0	0	0	0	701,406
Granby	164,113	30,761	0	0	0	0	0	0	194,874
Grandin	3,825	0	0	0	0	0	0	0	3,825
Grandview	2,688,821	414,570	1,275,850	0	0	0	0	0	4,379,241
Grant City	61,987	0	0	0	0	0	0	0	61,987
Grantwood	0	27,586	0	2,367	0	0	0	0	29,953
Gravois Mills	25,701	0	0	0	0	0	0	0	25,701
Green City	39,689	19,842	0	0	0	0	0	0	59,531
Green Ridge	22,428	0	0	0	0	0	0	0	22,428
Greenfield	108,421	0	0	0	0	0	0	0	108,421
Greentop	18,149	0	0	0	0	0	0	0	18,149
Greenville	33,356	31,208	0	0	0	0	0	0	64,564
Greenwood	227,414	59,502	103,913	0	0	0	0	0	390,829
Hale	20,380	10,157	10,157	0	0	0	0	0	40,694
Hallsville	55,662	0	0	0	0	0	0	0	55,662
Hamilton	113,682	0	56,626	0	0	0	0	0	170,308
Hannibal	2,219,424	2,216,078	0	0	0	0	0	0	4,435,502
Hardin	19,345	0	0	0	0	0	0	0	19,345
Harrisburg	34,346	0	0	0	0	0	0	0	34,346
Harrisonville	1,563,764	761,281	0	0	0	0	0	0	2,325,045
Hartville	62,198	30,088	0	0	0	0	0	0	92,286
Hawk Point	36,205	0	0	0	0	0	0	0	36,205
Hayti	256,857	128,428	119,518	0	0	0	0	0	504,803
Hayti Heights	16,131	5,922	0	0	0	0	0	0	22,053
Hazelwood	0	1,325,216	0	520,927	0	0	0	0	1,846,143
Henrietta	16,730	0	0	0	0	0	0	0	16,730

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Herculaneum	404,360	0	0	0	0	0	0	0	404,360
Hermann	364,164	86,927	175,021	0	0	0	0	0	626,112
Hermitage	93,526	45,955	0	6,168	0	0	0	0	145,649
Higbee	13,557	0	6,780	0	0	0	0	0	20,337
Higginsville	481,646	120,455	226,695	0	0	0	0	0	828,796
High Hill	13,241	0	0	0	0	0	0	0	13,241
Highlandville	20,668	0	0	0	0	0	0	0	20,668
Hillsboro	194,032	72,754	0	0	0	0	0	0	266,786
Hillsdale	0	84,920	0	0	0	0	0	0	84,920
Holcomb	34,463	0	0	0	0	0	0	0	34,463
Holden	163,764	0	73,962	0	0	0	0	0	237,726
Hollister	446,536	223,269	0	0	0	0	0	0	669,805
Holt	31,631	45,691	0	0	0	0	0	0	77,322
Holts Summit	213,527	99,133	99,134	27,412	0	0	0	0	439,206
Homestown	1,637	0	0	0	0	0	0	0	1,637
Hornersville	27,051	0	0	0	0	0	0	0	27,051
Houston	398,461	128	95,619	0	0	0	0	0	494,208
Howardville	3,266	0	0	494	0	0	0	0	3,760
Humansville	49,340	16,798	0	0	0	0	0	0	66,138
Hunnewell	5,509	0	0	0	0	0	0	0	5,509
Huntsville	45,275	0	22,637	0	0	0	0	0	67,912
Iberia	74,002	35,714	4	0	0	0	0	0	109,720
Illmo-Scott City	3	0	0	0	0	0	0	0	3
Independence	14,329,074	2,211,520	0	0	0	0	0	0	16,540,594
Innsbrook (Village of)	1,780	0	0	0	0	0	0	0	1,780
Ironton	180,017	6,362	83,770	0	0	0	0	0	270,149
Jackson	1,311,273	0	624,430	0	0	0	0	0	1,935,703
Jamesport	50,074	0	0	0	0	0	0	0	50,074
Jasper	53,273	26,495	24,026	0	0	0	0	0	103,794
Jefferson City	7,662,421	3,724,399	343	0	0	0	0	0	11,387,163
Jennings	0	423,316	0	0	0	0	0	0	423,316
Jonesburg	58,897	27,764	0	0	0	0	0	0	86,661
Joplin	9,830,470	0	4,916,111	0	0	0	0	0	14,746,581
Josephville	5,451	0	0	0	0	0	0	0	5,451
Kahoka	155,929	0	0	0	0	0	0	0	155,929

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Kansas City	58,549,980	2,153,088	29,274,961	18,411,365	0	0	0	0	108,389,394
Kearney	582,789	273,790	273,113	0	0	0	0	0	1,129,692
Kelso	21,030	0	0	0	0	0	0	0	21,030
Kennett	1,102,286	0	0	0	0	0	0	0	1,102,286
Kidder	21,795	0	0	0	0	0	0	0	21,795
Kimberling City	280,433	264,715	0	43,217	0	0	0	0	588,365
Kimmswick	48,125	0	24,062	0	0	0	0	0	72,187
King City	75,071	0	0	0	0	0	0	0	75,071
Kingdom City	206,728	103,348	0	0	0	0	0	0	310,076
Kinloch	0	12,418	0	0	0	0	0	0	12,418
Kirksville	2,044,350	1,052,716	987,039	0	0	0	0	0	4,084,105
Kirkwood	0	2,352,679	0	99,169	0	0	0	0	2,451,848
Knob Noster	131,176	60,484	60,523	30,082	0	0	0	0	282,265
Koshkonong	0	1,800	0	0	0	0	0	0	1,800
La Belle	24,901	0	0	0	0	0	0	0	24,901
La Grange	32,918	0	0	0	0	0	0	0	32,918
La Monte	71,031	0	0	0	0	0	0	0	71,031
La Plata	81,518	0	0	0	0	0	0	0	81,518
Ladonia	0	10,788	10,788	0	0	0	0	0	21,576
Ladue	0	837,716	0	0	0	0	0	0	837,716
Lake Ozark	381,912	187,004	187,004	0	0	0	0	0	755,920
Lake St. Louis	409,325	0	204,690	0	0	0	0	0	614,015
Lakeside	620	0	0	0	0	0	0	0	620
Lakeview	2,252	0	0	0	0	0	0	0	2,252
Lamar	478,522	239,177	239,177	0	0	0	0	0	956,876
Lanagan	7,292	0	1,921	0	0	0	0	0	9,213
Lancaster	65,315	0	0	0	0	0	0	0	65,315
Lathrop	100,926	4,098	0	0	0	0	0	0	105,024
Laurie	360,582	0	0	0	0	0	0	0	360,582
Lawson	132,886	66,443	0	0	0	0	0	0	199,329
Leadington	133,026	66,513	66,513	14,123	0	0	0	0	280,175
Leadwood	24,332	0	0	0	0	0	0	0	24,332
Lebanon	2,470,847	1,206,007	1,207,456	0	0	0	0	0	4,884,310
Lee's Summit	6,686,275	5,751,597	3,152,372	0	0	0	0	0	15,590,244
Leeton	20,999	10,499	0	0	0	0	0	0	31,498

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Levasy	5,327	0	0	0	0	0	0	0	5,327
Lexington	329,060	314,238	0	0	0	0	0	0	643,298
Liberal	29,785	0	0	0	0	0	0	0	29,785
Liberty	2,813,087	1,337,782	8	0	0	0	0	0	4,150,877
Licking	187,287	93,060	0	0	0	0	0	0	280,347
Lilbourn	54,033	0	0	2,062	0	0	0	0	56,095
Lincoln	75,919	35,967	0	13,857	0	0	0	0	125,743
Linn	170,846	0	0	0	0	0	0	0	170,846
Linn Creek	51,955	25,983	0	10,406	0	0	0	0	88,344
Lockwood	62,401	0	0	4,515	0	0	0	0	66,916
Loma Linda	9,870	0	0	0	0	0	0	0	9,870
Lone Jack	35,245	0	0	0	0	0	0	0	35,245
Louisiana	409,489	0	0	0	0	0	0	0	409,489
Lowry City	42,684	0	0	1,149	0	0	0	0	43,833
Lutesville	0	0	0	0	0	0	0	0	0
Macks Creek	6,653	0	0	0	0	0	0	0	6,653
Macon	671,825	2,324	0	0	0	0	0	0	674,149
Madison	22,873	0	0	0	0	0	0	0	22,873
Malden	551,244	11,231	0	0	0	0	0	0	562,475
Malta Bend	6,556	0	0	0	0	0	0	0	6,556
Manchester	0	922,638	0	0	0	0	0	0	922,638
Mansfield	118,224	67,499	0	0	0	0	0	0	185,723
Maplewood	0	1,380,788	0	109,505	0	0	0	0	1,490,293
Marble Hill	188,475	94,255	0	0	0	0	0	0	282,730
Marceline	168,985	0	40,866	0	0	0	0	0	209,851
Marionville	114,004	1,861	56,997	0	0	0	0	0	172,862
Marquand	10,867	0	0	0	0	0	0	0	10,867
Marshall	1,276,777	0	0	0	0	0	0	0	1,276,777
Marshfield	746,022	369,416	0	0	0	0	0	0	1,115,438
Marthasville	0	0	23,152	3,951	0	0	0	0	27,103
Marston	65,123	17,978	0	4,099	0	0	0	0	87,200
Marthasville	0	23,153	0	0	0	0	0	0	23,153
Martinsburg	25,106	0	0	0	0	0	0	0	25,106
Maryland Heights	0	4,986,580	0	0	0	0	0	0	4,986,580
Maryville	1,261,969	642,382	0	0	0	0	0	0	1,904,351

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	District Sales Tax Trust Fund	Total (Memorandum Only)
Maysville	60,503	14,629	29,396	0	0	0	0	0	104,528
Memphis	229,126	0	0	0	0	0	0	0	229,126
Merriam Woods	17,266	0	0	0	0	0	0	0	17,266
Meta	22,774	0	0	0	0	0	0	0	22,774
Mexico	1,342,892	638,438	0	0	0	0	0	0	1,981,330
Middletown	12,975	0	0	0	0	0	0	0	12,975
Milan	206,482	0	0	0	0	0	0	0	206,482
Miller	32,564	0	14,655	0	0	0	0	0	47,219
Miner	454,322	447,969	0	9,147	0	0	0	0	911,438
Moberly	1,724,241	1,076,489	824,673	0	0	0	0	0	3,625,403
Mokane	11,149	0	0	0	0	0	0	0	11,149
Monett	1,179,567	195,463	0	0	0	0	0	0	1,375,030
Monroe City	296,528	140,070	0	0	0	0	0	0	436,598
Montgomery City	288,128	0	132,057	0	0	0	0	0	420,185
Montrose	20,516	10,260	0	0	0	0	0	0	30,776
Morehouse	28,377	0	0	0	0	0	0	0	28,377
Morley	4,604	0	0	0	0	0	0	0	4,604
Morrison	12,348	0	0	0	0	0	0	0	12,348
Mosby	106,251	0	0	0	0	0	0	0	106,251
Moscow Mills	221,364	0	107,765	0	0	0	0	0	329,129
Mound City	50,885	27,324	0	0	0	0	0	0	78,209
Mount Vernon	425,018	212,536	0	0	0	0	0	0	637,554
Mountain Grove	780,859	390,309	0	0	0	0	0	0	1,171,168
Mountain View	387,863	0	187,784	0	0	0	0	0	575,647
Naylor	17,232	7,319	7,321	2,151	0	0	0	0	34,023
Neelyville	9,124	0	0	0	0	0	0	0	9,124
Neosho	1,653,026	800,015	601,855	0	0	0	0	0	3,054,896
Nevada	1,145,486	572,516	573,697	0	0	0	0	0	2,291,699
New Bloomfield	16,582	0	0	0	0	0	0	0	16,582
New Cambria	5,124	0	0	0	0	0	0	0	5,124
New Florence	68,488	32,394	32,393	0	0	0	0	0	133,275
New Franklin	35,082	17,541	14,383	0	0	0	0	0	67,006
New Haven	173,725	0	82,234	0	0	0	0	0	255,959
New London	80,450	0	23,554	0	0	0	0	0	104,004
New Madrid	183,786	0	0	42,754	0	0	0	0	226,540

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	District Sales Tax Trust Fund	Total (Memorandum Only)
New Melle	30,168	0	0	2,776	0	0	0	0	32,944
Newburg	16,315	7,162	7,162	0	0	0	0	0	30,639
Niangua	14,459	0	0	0	0	0	0	0	14,459
Nixa	964,248	0	482,123	0	0	0	0	0	1,446,371
Noel	122,853	45,901	58,206	0	0	0	0	0	226,960
Norborne	38,415	0	0	0	0	0	0	0	38,415
Normandy	0	118,946	0	0	0	0	0	0	118,946
North Kansas City	3,266,291	0	1,620,606	0	0	0	0	0	4,886,897
Northmoor	126,473	0	0	0	0	0	0	0	126,473
Northwoods	0	132,770	0	0	0	0	0	0	132,770
Norwood	26,062	0	0	0	0	0	0	0	26,062
O'Fallon	5,193,204	0	2,495,323	0	0	0	0	0	7,688,527
Oak Grove	567,371	202,028	201,733	0	0	0	0	0	971,132
Oakland	0	22,081	0	0	0	0	0	0	22,081
Oakview	44,929	21,399	0	7,875	0	0	0	0	74,203
Odessa	690,131	431,287	0	0	0	0	0	0	1,121,418
Old Monroe	32,998	7,699	7,914	0	0	0	0	0	48,611
Olivette	0	551,567	0	64,438	0	0	0	0	616,005
Oran	44,497	22,126	0	0	0	0	0	0	66,623
Oronogo	20,006	0	0	0	0	0	0	0	20,006
Orrick	37,890	0	16,545	0	0	0	0	0	54,435
Osage Beach	3,016,011	1,493,662	1,493,662	0	0	0	0	0	6,003,335
Osceola	65,318	37,258	0	0	0	0	0	0	102,576
Oterville	23,587	0	0	0	0	0	0	0	23,587
Owensville	485,196	236,004	237,068	0	0	0	0	0	958,268
Ozark	1,110,819	549,566	0	0	0	0	0	0	1,660,385
Pacific	621,325	0	0	0	0	0	0	0	621,325
Pagedale	0	210,972	0	0	0	0	0	0	210,972
Palmyra	304,072	81,700	0	0	0	0	0	0	385,772
Paris	102,494	44,286	44,670	0	0	0	0	0	191,450
Park Hills	577,310	268,805	268,804	0	0	0	0	0	1,114,919
Parkville	456,048	0	218,100	0	0	0	0	0	674,148
Parkway	17,056	0	0	0	0	0	0	0	17,056
Parma	25,134	0	0	1,724	0	0	0	0	26,858
Pasadena Hills	0	7,781	0	241	0	0	0	0	8,022

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	District Sales Tax Trust Fund	Total (Memorandum Only)
Pasadena Park	0	3,301	0	0	0	0	0	0	3,301
Pattonsburg	21,548	0	0	2,643	0	0	0	0	24,191
Peculiar	193,834	96,746	88,644	0	0	0	0	0	379,224
Peerless Park	0	125,687	0	5,132	0	0	0	0	130,819
Perry	70,701	0	33,083	0	0	0	0	0	103,784
Perryville	1,118,213	38,692	559,062	0	0	0	0	0	1,715,967
Pevely	309,511	0	146,147	0	0	0	0	0	455,658
Piedmont	347,446	165,211	165,211	0	0	0	0	0	677,868
Pierce City	48,187	0	27,493	0	0	0	0	0	75,680
Pilot Grove	37,200	0	18,626	22,002	0	0	0	0	77,828
Pilot Knob	55,386	27,578	25,937	0	0	0	0	0	108,901
Pine Lawn	0	73,139	0	0	0	0	0	0	73,139
Pineville	47,870	23,914	0	16,792	0	0	0	0	88,576
Platte City	449,487	440,684	0	0	0	0	0	0	890,171
Platte Woods	55,629	0	27,823	0	0	0	0	0	83,452
Plattsburg	149,294	73,585	0	0	0	0	0	0	222,879
Pleasant Hill	410,617	205,471	187,493	1,710	0	0	0	0	805,291
Pleasant Hope	39,475	2,532	2,532	0	0	0	0	0	44,539
Pleasant Valley	158,138	79,043	39,546	0	0	0	0	0	276,727
Polo	26,472	0	25,376	0	0	0	0	0	51,848
Poplar Bluff	3,286,526	1,601,708	0	0	0	0	0	0	4,888,234
Portage Des Sioux	15,226	0	0	0	0	0	0	0	15,226
Portageville	295,139	138,845	0	0	0	0	0	0	433,984
Potosi	496,676	0	0	0	0	0	0	0	496,676
Princeton	74,005	0	0	0	0	0	0	0	74,005
Purdy	48,941	0	0	0	0	0	0	0	48,941
Puxico	96,569	0	0	0	0	0	0	0	96,569
Queen City	22,947	0	0	0	0	0	0	0	22,947
Qulin	29,882	1,188	0	0	0	0	0	0	31,070
Randolph	95,419	0	0	0	0	0	0	0	95,419
Raymore	939,785	888,080	443,830	0	0	0	0	0	2,271,695
Raytown	2,752,274	656,992	0	0	0	0	0	0	3,409,266
Redings Mill	648	0	0	0	0	0	0	0	648
Reeds Spring	92,397	0	0	0	0	0	0	0	92,397
Republic	710,758	355,222	355,378	0	0	0	0	0	1,421,358

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	District Sales Tax Trust Fund	Total (Memorandum Only)
Rich Hill	67,725	0	0	0	0	0	0	0	67,725
Richland	121,843	54,530	55,457	0	0	0	0	0	231,830
Richmond	683,604	0	0	0	0	0	0	0	683,604
Richmond Heights	0	4,819,670	0	0	0	0	0	0	4,819,670
Ridgeway	23,029	0	0	0	0	0	0	0	23,029
Risco	12,931	0	0	0	0	0	0	0	12,931
River Bend	14,471	0	0	0	0	0	0	0	14,471
Riverside	924,871	0	0	153,304	0	0	0	0	1,078,175
Riverview	0	23,855	0	1,081	0	0	0	0	24,936
Rocheport	17,353	8,678	0	0	0	0	0	0	26,031
Rock Hill	0	358,063	0	0	0	0	0	0	358,063
Rock Port	167,539	84,198	0	23,284	0	0	0	0	275,021
Rockaway Beach	36,252	16,676	16,211	0	0	0	0	0	69,139
Rockville	5,962	0	0	0	0	0	0	0	5,962
Rogersville	155,114	77,560	72,322	0	0	0	0	0	304,996
Rolla	2,742,622	1,787,812	1,371,297	0	0	0	0	0	5,901,731
Rosebud	36,455	0	17,368	0	0	0	0	0	53,823
Russellville	45,979	0	0	0	0	0	0	0	45,979
Rutledge	9,594	0	0	0	0	0	0	0	9,594
Saginaw	14,613	0	0	0	0	0	0	0	14,613
Salem	768,142	385,869	0	0	0	0	0	0	1,154,011
Salisbury	142,060	0	0	0	0	0	0	0	142,060
Sarcoxi	92,783	0	41,551	0	0	0	0	0	134,334
Savannah	541,054	0	0	0	0	0	0	0	541,054
Scotsdale	0	1,803	0	0	0	0	0	0	1,803
Scott City	345,972	7,189	160,865	0	0	0	0	0	514,026
Sedalia	3,364,765	2,872,908	1,624,135	0	0	0	0	0	7,861,808
Seligman	63,165	30,063	0	0	0	0	0	0	93,228
Senath	51,923	0	0	0	0	0	0	0	51,923
Seneca	139,365	64,902	64,935	0	0	0	0	0	269,202
Seymour	138,694	0	0	0	0	0	0	0	138,694
Shelbina	206,800	51,449	0	0	0	0	0	0	258,249
Shelbyville	30,071	0	0	0	0	0	0	0	30,071
Sheldon	18,521	0	0	0	0	0	0	0	18,521
Shrewsbury	0	1,312,247	0	0	0	0	0	0	1,312,247

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	District Sales Tax Trust Fund	Total (Memorandum Only)
Sikeston	2,302,846	907,583	1,151,367	0	0	0	0	0	4,361,796
Silex	18,814	0	0	2,745	0	0	0	0	21,559
Slater	101,015	50,455	50,454	0	0	0	0	0	201,924
Smithton	10,651	0	0	0	0	0	0	0	10,651
Smithville	588,359	0	281,847	40,345	0	0	0	0	910,551
Southwest City	80,309	0	38,459	66,127	0	0	0	0	184,895
Sparta	64,081	0	0	0	0	0	0	0	64,081
Spickard	5,795	0	0	0	0	0	0	0	5,795
Springfield	30,508,317	7,465,704	3,753,575	2,841,332	0	0	0	0	44,568,928
St. Ann	0	1,585,946	0	0	0	0	0	0	1,585,946
St. Charles	8,649,563	4,178,598	0	0	0	0	0	0	12,828,161
St. Clair	507,720	253,670	0	0	0	0	0	0	761,390
St. Elizabeth	22,765	0	0	0	0	0	0	0	22,765
St. James	373,682	0	97,787	0	0	0	0	0	471,469
St. John	0	215,408	0	0	0	0	0	0	215,408
St. Joseph	9,203,449	4,598,979	1,378,245	0	0	0	0	0	15,180,673
St. Louis	47,889,977	29,540,746	26,115,567	0	0	0	0	0	103,546,290
St. Martins	36,706	0	0	0	0	0	0	0	36,706
St. Mary	25,201	0	12,403	0	0	0	0	0	37,604
St. Peters	9,567,952	0	4,783,978	0	0	0	0	0	14,351,930
St. Robert	769,684	384,840	377,778	0	0	0	0	0	1,532,302
St. Thomas	10,612	0	0	0	0	0	0	0	10,612
Ste. Genevieve	595,969	285,097	285,095	59,340	0	0	0	0	1,225,501
Steele	120,565	0	0	0	0	0	0	0	120,565
Steelville	165,905	0	0	0	0	0	0	0	165,905
Stewartsville	25,873	0	0	0	0	0	0	0	25,873
Stockton	161,528	80,774	80,774	14,430	0	0	0	0	337,506
Stoutland	8,780	0	0	0	0	0	0	0	8,780
Stover	86,994	0	40,935	0	0	0	0	0	127,929
Strafford	173,494	84,996	0	0	0	0	0	0	258,490
Sturgeon	43,213	0	19,044	0	0	0	0	0	62,257
Sugar Creek	335,725	0	0	33,536	0	0	0	0	369,261
Sullivan	1,184,439	591,812	0	0	0	0	0	0	1,776,251
Summersville	39,273	0	0	0	0	0	0	0	39,273
Sunrise Beach	86,386	0	0	9,800	0	0	0	0	96,186

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	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	District Sales Tax Trust Fund	Total (Memorandum Only)
Sunset Hills	0	1,275,952	0	0	0	0	0	0	1,275,952
Sweet Springs	92,867	42,280	42,280	0	0	0	0	0	177,427
Table Rock Townsite	13,262	0	0	0	0	0	0	0	13,262
Taneyville	4,397	0	0	0	0	0	0	0	4,397
Taos	17,633	0	0	0	0	0	0	0	17,633
Tarkio	194,760	0	0	0	0	0	0	0	194,760
Thayer	334,495	0	0	0	0	0	0	0	334,495
Theodosia	44,541	0	0	0	0	0	0	0	44,541
Tipton	158,958	79,825	0	0	0	0	0	0	238,783
Town and Country	0	2,243,264	0	0	0	0	0	0	2,243,264
Trenton	670,196	334,535	0	0	0	0	0	0	1,004,731
Troy	1,554,547	0	763,533	0	0	0	0	0	2,318,080
Truesdale	29,431	0	0	0	0	0	0	0	29,431
Tuscumbia	7,723	0	0	0	0	0	0	0	7,723
Twin Oaks	0	308,657	0	0	0	0	0	0	308,657
Union	1,147,690	286,947	573,920	0	0	0	0	0	2,008,557
Unionville	146,629	0	0	0	0	0	0	0	146,629
University City	0	1,149,005	0	15,653	0	0	0	0	1,164,658
Urbana	29,946	0	0	0	0	0	0	0	29,946
Urich	48,563	1,548	0	0	0	0	0	0	50,111
Uplands Park	0	2,636	0	395	0	0	0	0	3,031
Valley Park	0	584,591	0	0	0	0	0	0	584,591
Van Buren	102,375	48,222	0	0	0	0	0	0	150,597
Vandalia	272,351	135,459	0	0	0	0	0	0	407,810
Vandiver	97,723	0	0	0	0	0	0	0	97,723
Velda	0	6,545	0	0	0	0	0	0	6,545
Velda Village Hills	0	6,023	0	0	0	0	0	0	6,023
Verona	17,048	0	0	0	0	0	0	0	17,048
Versailles	399,964	256,599	0	0	0	0	0	0	656,563
Viburnum	60,667	0	0	0	0	0	0	0	60,667
Vienna	80,911	0	39,290	6,597	0	0	0	0	126,798
Village of Four Seasons	113,558	0	0	0	0	0	0	0	113,558
Village of Indian Point	115,066	57,533	0	0	0	0	0	0	172,599
Vinita Park	0	241,224	0	11,175	0	0	0	0	252,399
Vinita Terrace	0	12,304	0	0	0	0	0	0	12,304

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Walnut Grove	29,235	0	0	0	0	0	0	0	29,235
Wardell	11,316	0	0	0	0	0	0	0	11,316
Wardsville	19,085	0	0	0	0	0	0	0	19,085
Warrensburg	1,963,359	981,138	0	189,604	0	0	0	0	3,134,101
Warrenton	1,126,580	281,646	563,289	0	0	0	0	0	1,971,515
Warsaw	447,085	223,266	216,376	0	0	0	0	0	886,727
Warson Woods	0	255,020	0	0	0	0	0	0	255,020
Washburn	19,123	9,562	9,562	0	0	0	0	0	38,247
Washington	2,391,442	1,195,693	0	114,084	0	0	0	0	3,701,219
Waverly	35,207	0	15,112	0	0	0	0	0	50,319
Wayland	15,248	0	0	0	0	0	0	0	15,248
Waynesville	355,964	84,466	168,883	0	0	0	0	0	609,313
Weaubleau	20,892	0	0	0	0	0	0	0	20,892
Webb City	685,958	319,280	319,179	0	0	0	0	0	1,324,417
Webster Groves	0	937,029	0	0	0	0	0	0	937,029
Weldon Spring	76,561	0	0	0	0	0	0	0	76,561
Wellsville	59,040	16,619	29,520	0	0	0	0	0	105,179
Wellston	0	53,623	0	0	0	0	0	0	53,623
Wentzville	1,340,760	653,264	0	405,561	0	0	0	0	2,399,585
West Plains	2,334,020	1,725,209	0	0	0	0	0	0	4,059,229
Weston	146,400	0	38,292	16,060	0	0	0	0	200,752
Westphalia	30,715	0	0	1,745	0	0	0	0	32,460
Wheatland	12,256	0	0	0	0	0	0	0	12,256
Wheaton	42,590	0	0	0	0	0	0	0	42,590
Wilbur Park	0	10,112	0	0	0	0	0	0	10,112
Willard	214,290	107,145	0	9,513	0	0	0	0	330,948
Williamsville	19,882	7,553	0	0	0	0	0	0	27,435
Willow Springs	219,004	107,729	0	0	0	0	0	0	326,733
Windsor	189,853	0	0	0	0	0	0	0	189,853
Winfield	48,896	0	23,193	0	0	0	0	0	72,089
Winona	74,643	37,301	35,157	0	0	0	0	0	147,101
Woods Heights	19,926	0	0	717	0	0	0	0	20,643
Woodson Terrace	0	263,059	0	5,613	0	0	0	0	268,672
Wright City	140,794	33,138	67,163	0	0	0	0	0	241,095
Wyaconda	6,442	0	0	0	0	0	0	0	6,442

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DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
YEAR ENDED JUNE 30, 1999

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	District Sales Tax Trust Fund	Total (Memorandum Only)
Wyatt	10,366	0	0	0	0	0	0	0	10,366
COUNTIES:									
Adair	0	0	0	0	1,155,788	1,197,197	0	0	2,352,985
Andrew	0	0	0	95,825	389,148	778,283	0	0	1,263,256
Atchison	0	0	0	0	0	539,882	0	0	539,882
Audrain	0	0	0	0	995,351	1,985,205	0	0	2,980,556
Barry	0	0	0	0	1,383,508	1,383,940	0	0	2,767,448
Barton	0	0	0	0	417,613	417,474	0	0	835,087
Bates	0	0	0	32,916	0	492,387	0	0	525,303
Benton	0	0	0	0	556,854	606,792	0	0	1,163,646
Bollinger	0	0	0	0	247,879	247,941	0	0	495,820
Boone	0	0	0	0	8,322,239	8,310,290	0	0	16,632,529
Buchanan	0	0	0	0	4,807,007	5,767,381	0	0	10,574,388
Butler	0	0	0	0	2,193,897	2,193,962	0	0	4,387,859
Caldwell	0	0	0	28,349	186,742	372,645	0	0	587,736
Callaway	0	0	0	0	0	1,328,664	0	0	1,328,664
Camden	0	0	0	0	3,258,361	3,257,745	0	0	6,516,106
Cape Girardeau	0	0	0	0	4,887,556	0	0	0	4,887,556
Carroll	0	0	0	8,066	264,077	0	0	0	272,143
Carter	0	0	0	0	158,301	158,341	0	0	316,642
Cass	0	0	0	0	3,071,991	1,640,116	0	0	4,712,107
Cedar	0	0	0	0	394,517	0	0	0	394,517
Chariton	0	0	0	51,201	217,179	216,926	0	0	485,306
Christian	0	0	0	0	1,674,192	2,546,114	0	0	4,220,306
Clark	0	0	0	0	185,574	553,979	0	0	739,553
Clay	0	0	0	0	11,957,530	11,461,649	0	0	23,419,179
Clinton	0	0	0	32,569	433,729	433,662	0	0	899,960
Cole	0	0	0	372,966	0	4,247,963	0	0	4,620,929
Cooper	0	0	0	0	553,807	1,379,612	0	0	1,933,419
Crawford	0	0	0	0	738,464	1,020,539	0	0	1,759,003
Dade	0	0	0	22,883	196,701	196,746	0	0	416,330
Dallas	0	0	0	0	488,305	1,014,034	0	0	1,502,339
Daviess	0	0	0	18,477	0	615,003	0	0	633,480
Dekalb	0	0	0	0	510,503	513,384	0	0	1,023,887
Dent	0	0	0	0	574,769	0	0	0	574,769

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DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
YEAR ENDED JUNE 30, 1999

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	District Sales Tax Trust Fund	Total (Memorandum Only)
Douglas	0	0	0	0	319,198	319,268	0	0	638,466
Dunklin	0	0	0	0	0	1,205,769	0	0	1,205,769
Franklin	0	0	0	0	4,117,413	6,184,175	0	0	10,301,588
Gasconade	0	0	0	0	630,997	630,625	0	0	1,261,622
Gentry	0	0	0	0	0	402,124	0	0	402,124
Greene	0	0	0	0	17,577,230	13,198,118	0	0	30,775,348
Grundy	0	0	0	0	401,613	401,454	0	0	803,067
Harrison	0	0	0	0	0	810,279	0	0	810,279
Henry	0	0	0	64,107	942,891	0	0	0	1,006,998
Hickory	0	0	0	0	212,677	425,166	0	0	637,843
Holt	0	0	0	0	143,335	501,511	0	0	644,846
Howard	0	0	0	0	226,602	649,617	0	0	876,219
Howell	0	0	0	0	1,768,367	0	0	0	1,768,367
Iron	0	0	0	0	309,935	0	0	0	309,935
Jackson	0	0	0	0	37,313,250	28,108,217	0	0	65,421,467
Jasper	0	0	0	0	4,683,373	4,372,047	0	0	9,055,420
Jefferson	0	0	0	0	7,639,293	15,280,695	0	0	22,919,988
Johnson	0	0	0	0	1,590,080	3,069,074	0	0	4,659,154
Knox	0	0	0	0	110,344	254,972	0	0	365,316
Laclede	0	0	0	0	1,531,743	1,528,788	0	0	3,060,531
Lafayette	0	0	0	0	1,166,630	1,168,694	0	0	2,335,324
Lawrence	0	0	0	0	1,018,022	1,018,684	0	0	2,036,706
Lewis	0	0	0	112,456	226,961	453,634	0	0	793,051
Lincoln	0	0	0	0	1,422,683	3,686,978	0	0	5,109,661
Linn	0	0	0	88,460	512,112	512,114	0	0	1,112,686
Livingston	0	0	0	0	784,107	0	0	0	784,107
Macon	0	0	0	0	529,709	925,193	0	0	1,454,902
Madison	0	0	0	0	362,311	362,211	0	0	724,522
Maries	0	0	0	37,482	208,546	415,970	0	0	661,998
Marion	0	0	0	0	1,413,717	2,118,736	0	0	3,532,453
McDonald	0	0	0	0	568,393	520,448	0	0	1,088,841
Mercer	0	0	0	0	124,720	124,736	0	0	249,456
Miller	0	0	0	71,341	973,803	974,918	0	0	2,020,062
Mississippi	0	0	0	0	414,997	1,450,673	0	0	1,865,670
Moniteau	0	0	0	0	376,516	376,138	0	0	752,654

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DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
YEAR ENDED JUNE 30, 1999

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	District Sales Tax Trust Fund	Total (Memorandum Only)
Monroe	0	0	0	50,957	234,190	234,249	0	0	519,396
Montgomery	0	0	0	0	395,480	592,380	0	0	987,860
Morgan	0	0	0	0	776,845	822,617	0	0	1,599,462
New Madrid	0	0	0	0	896,733	0	0	0	896,733
Newton	0	0	0	0	1,707,970	2,277,751	0	0	3,985,721
Nodaway	0	0	0	0	792,603	792,697	0	0	1,585,300
Oregon	0	0	0	0	318,181	318,184	0	0	636,365
Osage	0	0	0	0	373,875	0	0	0	373,875
Ozark	0	0	0	0	229,742	481,685	0	0	711,427
Pemiscot	0	0	0	0	578,841	863,973	0	0	1,442,814
Perry	0	0	0	0	884,050	840,016	0	0	1,724,066
Pettis	0	0	0	168,862	2,077,313	0	0	0	2,246,175
Phelps	0	0	0	0	1,900,903	3,476	0	0	1,904,379
Pike	0	0	0	0	567,528	1,236,302	0	0	1,803,830
Platte	0	0	0	1,320,681	4,057,670	5,054,618	0	0	10,432,969
Polk	0	0	0	0	0	1,903,828	0	0	1,903,828
Pulaski	0	0	0	0	1,028,833	4,062	0	0	1,032,895
Putnam	0	0	0	0	0	323,207	0	0	323,207
Ralls	0	0	0	0	348,538	348,503	0	0	697,041
Randolph	0	0	0	0	1,043,982	0	0	0	1,043,982
Ray	0	0	0	0	614,052	1,228,216	0	0	1,842,268
Ripley	0	0	0	0	0	358,447	0	0	358,447
Saline	0	0	0	0	854,280	854,296	0	0	1,708,576
Schuyler	0	0	0	0	117,493	235,087	0	0	352,580
Scotland	0	0	0	0	0	375,900	0	0	375,900
Scott	0	0	0	0	1,707,595	0	0	0	1,707,595
Shannon	0	0	0	0	192,321	0	0	0	192,321
Shelby	0	0	0	21,079	206,107	410,447	0	0	637,633
St. Charles	0	0	0	2,776,804	14,744,313	29,492,462	0	0	47,013,579
St. Clair	0	0	0	0	218,275	0	0	0	218,275
St. Francois	0	0	0	0	2,457,439	3,496,361	0	0	5,953,800
St. Louis	0	0	107,403,417	0	0	0	142,758,967	0	250,162,384
Ste. Genevieve	0	0	0	0	626,295	626,216	0	0	1,252,511
Stoddard	0	0	0	0	973,970	0	0	0	973,970
Stone	0	0	0	203,422	1,442,351	3,392,928	0	0	5,038,701

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DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
COMBINED SCHEDULE OF DISTRIBUTIONS - LOCAL FUNDS
YEAR ENDED JUNE 30, 1999

	City Sales Tax Trust Fund	City Alternate Sales Tax Trust Fund	Public Mass Transportation Sales Tax Trust Fund	Local Option Use Tax Trust Fund	County Sales Tax Trust Fund	County Alternate Sales Tax Trust Fund	St. Louis County Sales Tax Trust Fund	District Sales Tax Trust Fund	Total (Memorandum Only)
Sullivan	0	0	0	0	202,877	405,877	0	0	608,754
Taney	0	0	0	0	4,856,488	9,706,551	0	0	14,563,039
Texas	0	0	0	0	660,482	0	0	0	660,482
Vernon	0	0	0	0	762,403	0	0	0	762,403
Warren	0	0	0	0	975,707	2,920,244	0	0	3,895,951
Washington	0	0	0	69,271	537,052	1,609,682	0	0	2,216,005
Wayne	0	0	0	0	376,408	376,362	0	0	752,770
Webster	0	0	0	0	891,354	1,245,622	0	0	2,136,976
Worth	0	0	0	0	56,812	86,440	0	0	143,252
Wright	0	0	0	0	641,048	0	0	0	641,048
DISTRICTS:									
SNI Valley Fire Protection District	0	0	0	0	0	0	0	157,126	157,126
TOTALS	\$ 390,610,753	184,158,628	235,453,023	29,457,723	192,171,549	219,247,568	142,758,967	157,126	1,394,015,337

MANAGEMENT ADVISORY REPORT SECTION

Follow-Up on Prior Audit Findings

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
SALES AND USE TAX
FOLLOW-UP ON PRIOR AUDIT FINDINGS

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by the Department of Revenue, Division of Taxation and Collection on findings in the Management Advisory Report (MAR) of our prior audit report issued for the two years ended June 30, 1998. Although the unimplemented recommendations have not been repeated, the agency should consider implementing those recommendations.

1. Sales and Use Tax Overpayments

As of June 30, 1998, the Missouri Integrated Tax System (MITS) reflected overpayments totaling \$35,688,283. Of this amount, \$4,414,451 was for overpayments related to filing periods older than three years for businesses that have closed their sales and use tax registration.

Recommendation:

The department consult legal counsel to determine the appropriate disposition of overpayments related to closed businesses. In addition, overpayments related to closed businesses should be reviewed on a periodic basis.

Status:

Not implemented. After further discussion of this issue, Division of Taxation personnel indicated they will consult with legal counsel on this matter. Although not repeated as a current MAR, our recommendation remains as stated above.

2. Sales and Use Tax Refunds

- A. The General Revenue Fund-State (GRF-S) did not receive reimbursement from other funds for the proportionate share of interest paid on refunds.
- B. There was no indication in six refund files reviewed that the vendor was going to return the sales tax or the interest to the original customer. In addition, we reviewed ten sales tax refund files that did indicate the refund would be returned to the original customer; however, there was no documentation the department had ensured the refunds were actually returned to the original customer.

Recommendation:

The department:

- A. Ensure the GRF-S is reimbursed for other funds' pro rata share of interest paid on sales and use tax refunds. Consistently allocate interest paid on refunds and interest received on delinquent payments.
- B. Continue to pursue legislation which would require sales tax refunds and related interest be returned to the original customer.

Status:

- A. Not implemented. The department is considering implementing this recommendation in conjunction with a new "integrated tax system". Although not repeated in the current MAR, our recommendation remains as stated above.
- B. Not implemented. We performed a review of the sales and use tax refunds issued during fiscal year 1999. In our audit report of Sales and Use Tax Refunds, issued in May 2000, we noted 128 sales and use tax refunds totaling approximately \$20,855,000 (including interest) for which there was no indication in the files that the vendor was going to return the tax or the interest to the original customer. The department does not intend to pursue legislation; however, the department will support legislation pertaining to this issue. House Bill 286 and Senate Bill 195 were introduced during the 2001 legislative session. The bills provide that the vendor must "demonstrate to the satisfaction of the director of revenue" that the tax was or will be returned to the original customers. These bills are currently pending. Although not repeated as a current MAR, our recommendation remains as stated above.

STATISTICAL SECTION

History, Organization, and
Statistical Information

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
HISTORY, ORGANIZATION, AND STATISTICAL INFORMATION

The Department of Revenue was created by Article IV, Section 12, of the 1945 Missouri Constitution. The department serves as the central collection agency for all state revenues. The Director is appointed by the Governor with the advice and consent of the Senate.

The Division of Taxation and Collection is responsible for the administration of Missouri's tax laws and processes and administers forms and reports for the collection of revenue due the state and local taxing jurisdictions. The division has six areas and one office.

Accounting Services

Accounting Services is responsible for cashiering and deposit of tax and fee collections, divisional accounting and financial statement preparation, document security enforcement, centralized filing systems, word processing and microfilming functions and for division forms and publication orders.

Business Tax

Business Tax (BT) is responsible for the administration of sales/use, financial institutions, insurance premiums, franchise, county, excise, cigarette and other tobacco products, corporate income and withholding taxes and fees. BT also distributes locally imposed sales and use taxes to local jurisdictions, administers the registration and issuance of business licenses to taxpayers, handles correspondence and taxpayer protests, processes amended returns, writes regulations and pursues noncompliance taxpayers through its Nexus programs.

Customer Assistance

Customer Assistance is responsible for contacting individuals and businesses who have unpaid tax liabilities and performing appropriate collection procedures. Its collection activities include billing and assessing unpaid taxes, filing liens, pursuing bad checks, certifying delinquencies to local prosecuting attorneys and making referrals to independent collection agencies. This area is also responsible for providing assistance to taxpayers in eight regional offices within Missouri. This assistance includes answering questions, preparing returns, registering taxpayers, issuing business licenses, participating in taxpayer training programs and making field visits to taxpayers who are delinquent in paying their taxes.

Field Audit, Instate and Outstate

Field Audit is responsible for conducting field audits of businesses required to pay taxes to the State of Missouri. The in-state operations perform central support functions and include eight offices. The out-state operations include offices in Chicago, Dallas, and New York.

Information Technology

Information Technology (IT) is responsible for the technical analysis, design, development and implementation of the division's data processing systems. IT provides quality assurance, program maintenance and technical support for electronic data processing communications, systems programming and data base administration. IT also provides personal computer software training, in-house programmer training and system training to division personnel and administers electronic media including an Internet web site and forms by fax for the division.

Personal Tax

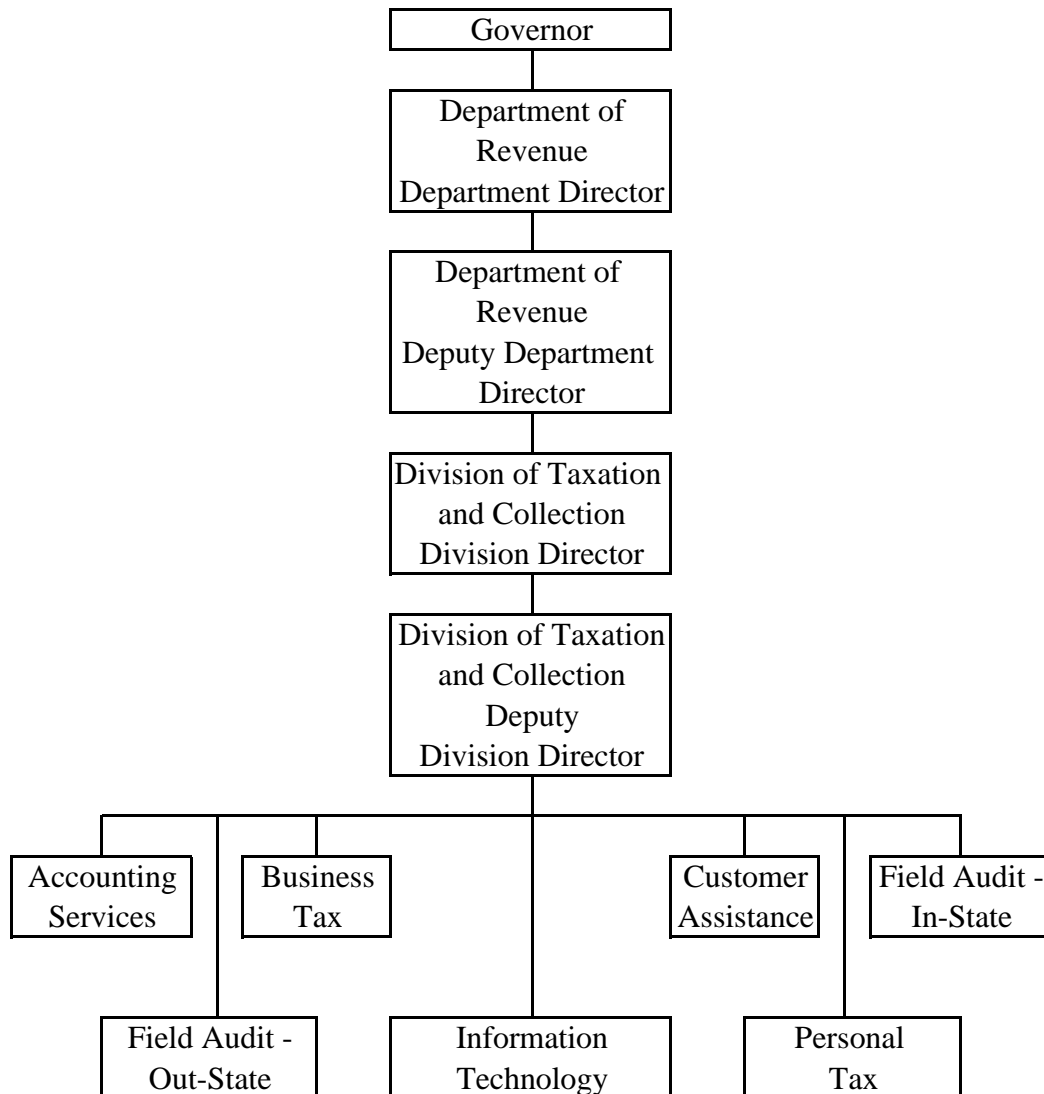
Personal Tax is responsible for administrating individual income, partnership, fiduciary and estate taxes and property tax credits. Administrative functions include tax return receipt and extraction of incoming mail, tax return analysis, data entry, tax return error correction and discovery and collection of tax liabilities.

Division Director's Office

The Division Director's Office is responsible for the overall administration of the areas described above. This includes preparation of legislative testimony, fiscal note preparation to include administrative impacts, preparation of the division's budget request, tax returns and forms design and electronic-commerce.

Carol Russell Fischer served as Division Director from June, 1998 until January 9, 2001. Stan Farmer currently serves as the Division Director.

DEPARTMENT OF REVENUE
DIVISION OF TAXATION AND COLLECTION
ORGANIZATION CHART
JUNE 30, 2000



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